

# REG-1 Addendum B

## Admissions and Dues Taxes ♦ Dry Cleaning Establishment Surcharge Tourism Surcharge ♦ Rental Surcharge

Entity name	Registration Confirmation # or CT Tax Registration #
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### Instructions

- This addendum must be submitted with **Form REG-1, Business Taxes Registration Application**, if you are registering for any of the taxes listed below. You may also register online using the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC).  
**Reminder:** If you are in the business of selling or leasing tangible personal property, you must also register for sales and use taxes.
- If you have been issued a Registration Confirmation Number or Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided above and complete Form REG-1, Sections 1 through 6 and Section 14.
- There is no fee to register for any of the taxes listed below.

### Part I: Admissions and Dues Taxes

#### Admissions Tax

Do you operate a place of amusement, entertainment, or recreation in Connecticut and charge an admission fee? .....  Yes  No

If you answered **Yes** to the question above, **enter tax liability start date:** .....  $\frac{m}{m} / \frac{d}{d} / \frac{y}{y} \frac{y}{y} \frac{y}{y}$

#### Dues Tax

Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose dues on each member of more than \$100 annually? .....  Yes  No

Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose an initiation fee on each member of more than \$100? .....  Yes  No

If you answered **Yes** to either of the questions above, **enter tax liability start date:** .....  $\frac{m}{m} / \frac{d}{d} / \frac{y}{y} \frac{y}{y} \frac{y}{y}$

For admissions and dues taxes, check the appropriate box that your business is active:  All Year  Seasonal  One Time per Year

If Seasonal or One Time per Year, check the month(s) of the year for which the business is active:

Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

### Part II: Dry Cleaning Establishment Surcharge (Dry Cleaning Establishment licenses expire September 30 of each year)

Are you a dry cleaning establishment in Connecticut that uses chemicals to dry clean clothes or other fabrics? .....  Yes  No

If you answered **Yes** to the question above, **enter the date** you started or will start to operate a dry cleaning establishment in Connecticut: .....  $\frac{m}{m} / \frac{d}{d} / \frac{y}{y} \frac{y}{y} \frac{y}{y}$

### Part III: Tourism Surcharge

A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less.

Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less? .....  Yes  No

If you answered **Yes** to the question above, **enter the date** you started or will start renting or leasing passenger motor vehicles in Connecticut: .....  $\frac{m}{m} / \frac{d}{d} / \frac{y}{y} \frac{y}{y} \frac{y}{y}$

### Part IV: Rental Surcharge

A rental surcharge is imposed by the rental company on the rental or lease of machinery for a period of less than 365 days or under an open-ended contract for an undefined period, in Connecticut (regardless of where the machinery is used). A **rental company** is defined as a company that receives at least 51% of its total annual revenue from rental income, excluding retail or wholesale sales of rental equipment. Machinery is defined as all equipment owned by a rental company. Equipment should be given its commonly understood meaning and include the implements (machinery and tools) used in an operation or activity.

Do you have machinery in this state and are you engaged in the business of renting or leasing machinery in Connecticut? .....  Yes  No

If you answered **Yes** to the question above, and you received at least 51% of your total annual revenue in the last taxable year from rental income, excluding retail or wholesale sales of rental equipment, **enter the date** you started renting or leasing machinery in Connecticut: .....  $\frac{m}{m} / \frac{d}{d} / \frac{y}{y} \frac{y}{y} \frac{y}{y}$