



REGISTERING A BUSINESS COMPANION GUIDE

www.ct.gov/register
www.ct.gov/tsc
www.ct.gov/drs



Topic:

Step by step instructions on how to electronically register a business with the Connecticut Department of Revenue Services using the online Taxpayer Service Center (TSC).

**Information provided in this Registering a Business Companion Guide is subject to change.*

General Information

Before starting the online application, you must connect to a printer if you want to print the confirmation page out at the end of the application. Do not exit out of the displayed confirmation page at the end until you have written down your confirmation number or printed the page. The confirmation page will only pop up once.

After successfully completing the online registration application, the application will typically take 7-10 business days to process and you will receive letters in the mail from DRS. Watch the next video in this series entitled, “*Getting Started in Business*,” for detailed information about what letters to expect in the mail from DRS, the Taxpayer Service Center (TSC), and your filing requirements and due dates.

If at any time you require tax advice pertaining to your business, consult a tax professional.

1. STARTING A BUSINESS
ONLINE TUTORIAL

2. GETTING STARTED IN BUSINESS
ONLINE TUTORIAL

3. SALES AND USE TAX
OVERVIEW
ONLINE TUTORIAL

ONLINE TUTORIAL

ONLINE TUTORIAL

ONLINE TUTORIAL
ONLINE TUTORIAL

Have the following information ready before starting the online application:

Federal Employer Identification Number (FEIN)*:

FEIN is from the Internal Revenue Service (*IRS*).



[Not Sure?
Click Here](#)

Business ID*:

Business ID is from the Connecticut Secretary of the State (*SOTS*).



[Not Sure?
Click Here](#)

Determine Business Structure:

For Example: Sole Proprietorship, Limited Liability Company (LLC), S-Corporation, C-Corporation, etc.

Bank Account Information*:

Certain permits or licenses require payment for upfront registration fee(s) that are required to be paid at the time of registration using a bank checking or savings account.

Business Owner's Information:

Owner/Member/Partner/Officer Personal Information is a required field of the application.

***If applicable**

The screenshot shows a web browser window with the address bar displaying www.ct.gov/register. The page title is "Registration Application Information". Below the title, there is a link for additional assistance. A yellow box contains instructions on when to use the application and a warning not to use it for existing registrations. Below this is a section titled "When Must I Register?" with explanatory text. At the bottom, there is a section for "Other Connecticut Licensing Requirements" with a link to <http://www.ct-clic.com>. A blue "next" button is circled in red at the bottom right of the page.

← → www.ct.gov/register 🔍 ↵

Registration Application Information

If you need additional assistance, please select [?](#)

Use this online application if you wish to:

- Obtain a new Connecticut tax registration number;
- Add a new tax liability to your existing Connecticut tax registration number;
- Add a new location for your existing business; or
- Register in response to a notice received from the Department of Revenue Services (DRS).

DO NOT USE this application to obtain your existing tax registration number, change your business name or physical location, or to obtain a copy of your Sales and Use tax permit.

When Must I Register?

You are required to register with the Department of Revenue Services (DRS) before you may conduct business in Connecticut.

Scroll all the way to the bottom.....

Other Connecticut Licensing Requirements:

For information on other Connecticut licensing requirements, visit: <http://www.ct-clic.com>.

next

To get to the Online Registration Application Page, go to:
www.ct.gov/register

After reading all of the information, (including Informational Publication 2017(25), Getting Started in Business), click “next” to start the online application.

'Reason for Registering' Section

Reason for Registering

If you need additional assistance, please select .

- Opening a new business, including but not limited to
 - a. An existing out-of-state business opening a location in Connecticut,
 - b. Selling at a craft show, flea market, fair, or other venue in Connecticut or selling over the Internet; or
 - c. An existing out-of-state business having employees in Connecticut (including nonresident contractors and loan-out companies).
- Opening a new location
- Reopening a closed business
- Purchasing an ongoing business (Important: The buyer of an existing business may be responsible for tax liabilities of the previous owner. See [Successor Liability](#) on the DRS Web site or contact DRS.)
- Forming a business entity under Connecticut law or a non-Connecticut entity required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in Connecticut.
- Operating a Passive Investment Company (PIC)
- Changing organization type
- Household employer intending to withhold Connecticut income tax for housekeepers, nannies, caretakers, etc.
- Other:

Decide which statement best describes your situation. Sometimes, more than one option may apply so pick the one that most closely fits why you are registering.

back

next

'Business Profile' Section

PART 1: Business Information

You must know the 'Type of Organization' you want to be, before registering your business with DRS. DRS cannot advise you on which organizational type to form. Contact a tax professional if you are in need of further assistance in determining your business structure.

When selecting your Type of Organization, make sure to be specific.

For example, if you are a Single Member LLC (SMLLC) make sure to click that specific option.

Business Profile

If you need additional assistance, please select .

- Business Information

Type of Organization

Please select... 

- Sole Proprietor
- General Partnership
- Limited Partnership
- Limited Partnership Taxed as Corporation
- Limited Liability Company (LLC)
- Limited Liability Company Taxed as Corp
- Limited Liability Company Taxed as S-Corp
- Single Member LLC (SMLLC)
- Single Member LLC Taxed as Corp
- Single Member LLC Taxed as S-Corp
- Limited Liability Partnership (LLP)
- S Corporation
- Qualified subchapter S subsidiary (QSSS)
- Corporation
- Other

Click on the drop down where it says 'Please select...' to see the types of organizations.

‘Business Profile’ Section

PART 2: Nature of Business Activity

Select the box(es) that most closely fit your business. For example, if you are a business that plans to sell clothing, you would click ‘Retailer.’

If you feel you do not fall into the first four categories, click other and explain in detail.

‘Business Profile’ Section

PART 3: Major Business Activity

You must provide a detailed description of the major business activities. For example, if your business is a clothing store, you could enter, “Selling both new and used clothing, shoes, handbags and jewelry.”

You cannot leave this field blank.

- Nature of Business Activity

Check the box(es) that best describe your business:

- Retailer
- Wholesaler
- Manufacturer
- Service Provider
- Other (explain):

- Major Business Activity

In order to avoid delays in processing this application, leave a detailed description of your major business activities.

Describe your major business activities:




'Business Profile' Section

PART 4: North American Industry Classification System (NAICS) Code

STEP 1

NAICS Code

If you need assistance finding your NAICS Code, please select 

The NAICS Code helps DRS classify the type of  business. Click if you need to look up your NAICS code.

CLICK HERE to go to the US Census Bureau Website

After the list of NAICS codes comes up, look for the description that most closely fits as sometimes the descriptions are not always an exact match. In this example, 'Unisex clothing stores' best fits the type of business.

STEP 3

- [448120](#) Apparel stores, women's and girls' clothing
- [448130](#) Clothing stores, children's and infants'
- [448130](#) Baby clothing shops
- [448130](#) Apparel stores, children's and infants' clothing
- [448140](#) Unisex clothing stores

STEP 2



The screenshot shows the United States Census Bureau website. The main navigation bar includes 'Topics', 'Geography', 'Library', and 'Data'. Below this, there are links for 'Main', 'History', 'Development Partners', 'Federal Register Notices', 'NAPCS', and 'FAQs'. The 'NAICS Search' section is highlighted with a red circle, showing a text input field with the placeholder 'Enter keyword or 2-6 digit code' and a '2017 NAICS Search' button. The page title is 'North American Industry Classification System'.

STEP 4

NAICS Code

448140

If you need assistance finding your NAICS Code, please select 

Go back to the DRS Registration Application page and enter in the NAICS code that best fits your business.

After clicking the  button, you will be redirected to a new webpage, the United States Census Bureau website. On this page, you can do a NAICS Search by entering in a keyword that most closely fits your business. In this example, "clothing" was entered into the keyword field. Click '2017 NAICS Search' to pull up a list of NAICS codes.

'Business Profile' Section

PART 5: Business Name & Address

Enter in all of the business information that is requested on this page.

If you forgot your FEIN or are not sure if you need an FEIN [Click here](#) to be directed to the IRS website.

If you are not sure if you need a CT Secretary of the State (SOTS) Business ID, [Click here](#) to be directed to the SOTS website. If you forgot your SOTS Business ID, [Click here](#).

Remember that the physical address of the business cannot be a PO Box. You will need to provide an actual physical address for the business.

Business Name & Address

Organization Name:

(Enter name of Sole Proprietor, Partnership, Corporation, or LLC. Sole Proprietors and General Partnerships enter Last name First Name for each owner or partner.)

FEIN:

Federal Employer Identification Number

CT Secretary of the State Business ID:(if applicable)

If you need assistance finding your CT Secretary of the State Business ID, please select



Business Trade Name:

(Enter trade name business will operate under, if this business is a Corporation or LLC that does not use a trade name you must enter the organization name used.)

Address Line 1:

Address Line 2: (optional)

(Enter the physical address of the business. A post office box or rural route number is not acceptable. Home-based businesses and flea market or craft show vendors must enter home addresses. Failure to provide the physical address of the business will result in the delay in processing this application.)

City:

State:

Zip:

Check if address is not in the United States.

'Business Profile' Section

PART 6: Mailing Address

If your mailing address is different from your physical business address, you can provide it in this section. Otherwise, check the box.

Provide a valid business telephone number and bank name to ensure your registration application does not get delayed.

Mailing Address

Check if mailing business address is the same as business address.

Address Line 1:

Address Line 2: (optional)

City:

State:

Zip:

Check if address is not in the United States.

Business Telephone Number:

Example: 8604567890

Business Bank Name:

back

next

'Owner and Officer Information' Section

PART 1: Owner/Member/Partner/Officer Type

List all Owners, Partners, Corporate Officers and LLC Members. Continue to 'add another' until all are listed.

If you are a Sole Proprietorship or Single Member LLC but this section is requiring you to provide more than one member/partner name, you will need to fix the following: On the previous webpage, make sure your *Type of Organization* is listed as Sole Proprietorship or Single Member LLC **not** as "Limited Liability Company" or a different incorrect selection.

Owner and Officer Information

If you need additional assistance, please select .

List all Owners, Partners, Corporate Officers and LLC Members

You may enter up to three owners, partners, officers or LLC members.

You may submit additional contacts by completing the [Owner/Officer Form](#).

If your organization type is taxed as a partnership such as a General Partnership, Limited Partnership, Limited Liability Partnership, or a Limited Liability Company, you must enter more than one member/partner name.

Owner/Member/Partner/Officer Type:

Individual Business

Address Line 1:

Address Line 2: (optional)

City:

State:

Zip:

 -

Check if address is not in the United States.

Telephone Number:

Example: 8604567890

Bank Name:

 **add another**

back

next

'Tax Type Registration' Section

PART 1: Tax Type

The Tax Type Registration page you see might slightly vary.

*The tax types with an *asterisk* have a fee that is required to be paid with the online registration application.

Click  and in each section answer yes or no along with any other questions. Then click 'next' once you have completed all tax types.

Tax Type Registration

If you need additional assistance, please select .

Connecticut Tax Types that you may register for through the Taxpayer Service Center are shown below. Select the REGISTER button as it appears next to the tax type and answer all the questions. When you are finished answering the questions, select the DONE button to proceed to the next tax type.

Tax Type	Registration Required	Tax Liability Start Date
Income Tax Withholding		
Business Entity Tax		
Sales and Use Tax *		
Prepaid Wireless Fee		
Business License Tax		
Room Occupancy Tax *		
Admissions and Dues Tax		
Dry Cleaning Surcharge		
Tourism Surcharge		
Rental Surcharge		
Cigarette Dealer *		
Corporation Business Tax		
Unrelated Business Income Tax		

back

next

Helpful Resources for Income Tax Withholding:

◆ **Informational Publication 2018(1),
Connecticut Circular CT Employer's Tax
Guide.**

◆ **Informational Publication 2016(8),
Connecticut Tax Guide for Payers of
Nonpayroll Amounts.**

◆ **Policy Statement 2015(5), Income Tax
Withholding for Athletes or Entertainers.**

Tax Type

Registration
Required

Tax Liability Start Date

Income Tax Withholding

↓ Register?

Employers, as well as payers of Nonpayroll amounts, may be required to register with DRS to withhold the Connecticut income tax.

1. Are you an employer that transacts business or maintains an office in Connecticut and intends to pay wages to resident employees or nonresident employees who work in Connecticut? 1. Yes No
2. Are you an out-of-state company voluntarily registering to withhold Connecticut income tax for your Connecticut resident employees who work outside of Connecticut?
(By answering "Yes" to this question, you are indicating that this company does not have any tax liability in CT, and you will only be registering for Income Tax Withholding with this registration application.) 2. Yes No
3. Do you transact business or maintain an office in Connecticut and intend to make payments of pensions, annuities, other retirement distributions, or gambling winnings to Connecticut residents? 3. Yes No
4. Do you pay nonresident athletes or entertainers for services they render in Connecticut? 4. Yes No
5. Do you only have household employees and wish to withhold Connecticut income tax?
(Answering "Yes" to this question indicates you employ household employees referred to as "domestic service workers". Examples of household employees include nannies, cooks, maids, babysitters, gardeners, and handymen.) 5. Yes No
6. Do you only have agricultural employees and wish to withhold Connecticut income tax? 6. Yes No

done

Helpful Resources for Business Entity Tax:

◆ **Informational Publication 2016(14),
Q&A on the Business Entity Tax**

◆ **Informational Publication 2017(25),
Getting Started in Business, Page 33.**

Business Entity Tax

↓ Register?

Business Entity Tax applies to the following business types that are required to file an annual report with the Connecticut Secretary of the State:

- S corporations;
- Limited liability companies (LLCs or SMLLCs) -- any limited liability company that is, for federal income tax purposes, either:
 - Treated as a partnership, if it has two or more members; or
 - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnership (LPs).

1. Are you a business entity as described above with nexus in Connecticut? 1. Yes No

done

Helpful Resources for Sales and Use Tax*:

◆ **Policy Statement 2002(2)**, *Sales and Use Taxes on Meals*.

◆ **Informational Publication 2006(35)**, *Building Contractors' Guide to Sales and Use Taxes*.

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 12.

Helpful Resources for Prepaid Wireless Fee:

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 36.

Helpful Resources for Business Use Tax:

◆ **Informational Publication 2015(16)**, *Q&A on the Connecticut Use Tax for Businesses and Professions*.

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 12.

Sales and Use Tax

↓ Register?

If you sell or lease goods or taxable services in Connecticut, you are required to register for sales and use tax.

1. Do you sell, or will you be selling, goods in Connecticut (either wholesale or retail)? 1. Yes No
2. Do you rent equipment or other tangible personal property to individuals or businesses in Connecticut? 2. Yes No
3. Do you serve meals or beverages in Connecticut? 3. Yes No
4. Do you provide a taxable service in Connecticut? (See the Informational Publication, [Getting Started in Business](#), for a list of taxable services.) 4. Yes No

done

Prepaid Wireless Fee

↓ Register?

1. Do you sell prepaid wireless telecommunications service in Connecticut? 1. Yes No

done

Business Use Tax

↓ Register?

Business Use Tax is due when a business purchases taxable goods or services, including the purchase or lease of assets, consumable goods, and promotional items, for use in Connecticut without paying Connecticut sales tax.

1. Will you be purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax? 1. Yes No

done

Helpful Resources for Room Occupancy Tax*:

◆ **Policy Statement 2017(7), *Room Occupancy Tax and Sales and Use Taxes for Hotels, Motels, and Bed & Breakfasts.***

◆ **Policy Statement 2017(3), *Room Occupancy Tax on Short-Term Home Rentals.***

◆ **Informational Publication 2017(25), *Getting Started in Business*, Page 12.**

Helpful Resources for Admissions and Dues Tax:

◆ **Informational Publication 2003(11), *Q&A: The Dues Tax.***

◆ **Informational Publication 2008(11), *Exemptions from Admissions Tax.***

◆ **Informational Publication 2017(25), *Getting Started in Business*, Page 33.**

Room Occupancy Tax

↓ Register?

Room Occupancy Tax is charged on the rental of a room for lodging purposes in a hotel, motel, lodging house, furnished residence, and bed and breakfast establishment in Connecticut for 30 consecutive days or less.

1. Do you provide rooms for rent in a hotel, motel, lodging house, furnished residence, or bed and breakfast establishment in Connecticut for 30 consecutive days or less? 1. Yes No

done

Admissions and Dues Tax

↓ Register?

Admissions tax is charged on the admission price to any place of amusement, entertainment, or recreation, including, but not limited to, theaters, motion picture shows, amusement parks, fairgrounds, racetracks, dance halls, ballparks, and golf courses.

1. Do you operate a place of amusement, entertainment, or recreation in Connecticut and charge an admission fee? 1. Yes No

Dues tax is charged on the amount paid as dues or initiation fees to any social, athletic or sporting club that is either owned or operated by its members. The tax only applies when each member's annual dues or fees are more than \$100.

2. 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? 2. Yes No
3. 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 annually? 3. Yes No

done

Helpful Resources for Dry Cleaning Surcharge:

◆ **Special Notice 2017(4)**, *Obligation of Dry Cleaning Establishment Surcharge and Business Use Tax.*

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 36.

Helpful Resources for Tourism Surcharge:

◆ **Policy Statement 2002(5)**, *The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge.*

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 35.

Helpful Resources for Rental Surcharge:

◆ **Policy Statement 2007(3)**, *Rental Surcharge Daily Rental of Machinery.*

◆ **OCG-1**, *Office of Counsel Guidance Regarding the Rental Surcharge*

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 36.

Dry Cleaning Surcharge

↓ Register?

Dry Cleaning Establishment means any place of business engaged in the cleaning of clothing or other fabrics using tetrachloroethylene, stoddard solvent or other chemicals.

1. Are you a dry cleaning establishment in Connecticut and use chemicals to dry clean clothes or other fabrics? 1. Yes No

done

Tourism Surcharge

↓ Register?

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.

1. Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less? 1. Yes No

done

Rental Surcharge

↓ Register?

A **Rental Surcharge** is imposed by the rental company on the rental or lease of a passenger motor vehicle or rental truck for a period of less than 31 days, or 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 vehicle or 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 includes the implements (machinery and tools) used in an operation or activity. A rental company does not include a new car dealer, repairer, or limited repairer required to be licensed under Conn. Gen. Stat. §14-52 or a used car dealer required to be licensed under Conn. Gen. Stat. §14-52 if the used car dealer is not primarily engaged in the business of renting or leasing passenger motor vehicles, rental trucks, or machinery.

1. Do you have a motor vehicle fleet of five or more passenger motor vehicles, rental trucks, or machinery in this state and are you engaged in the business of renting or leasing passenger motor vehicles or rental trucks, or machinery in Connecticut? 1. Yes No

done

Helpful Resources for Cigarette Dealer*:

◆ **Informational Publication 2006(28)**, *Licensed Stamping Distributor's Guide to Connecticut Cigarette Tax Laws and Other Cigarette-Related Tax*.

◆ **Special Notice 2017(9)**, *2017 Special Session Tax Increase for Cigarettes and Snuff*.

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 34.

Helpful Resources for Corporation Business Tax:

◆ **Corporation Business Tax help page**.

◆ **Informational Publication 2010(29.1)**, *O & A on Economic Nexus*.

◆ **Informational Publication 2017(25)**, *Getting Started in Business*, Page 5.

Helpful Resources for Unrelated Business Income:

◆ **Unrelated Business Income Forms Page**

◆ **Special Notice 92(15)**, *Unrelated Business Taxable Income Tax*.

Cigarette Dealer

↓ Register?

A **Cigarette Dealer** license is required by those making retail, over the counter sales of cigarettes, at an establishment located in Connecticut. All Cigarette Dealer licenses must be renewed each year and expire on September 30 of each year.

1. Are you engaged in the business of selling cigarettes at retail (other than through vending machines) in Connecticut? 1. Yes No

done

Corporation Business Tax

↓ Register?

Corporation Business Tax is imposed on most corporations (or associations taxed as corporations) that carry on business or have the right to carry on business in Connecticut. S corporations and federally exempt corporations are not subject to the Connecticut corporation business tax, but they are required to register with DRS.

1. Are you a corporation or other association taxed as a corporation with nexus in Connecticut? 1. Yes No
2. Do you have a federal corporate income tax exemption? 2. Yes No

done

Unrelated Business Income Tax

↓ Register?

Unrelated Business Income Tax is imposed on federally exempt organizations that have Connecticut unrelated business income.

1. Are you a federally exempt organization that has unrelated business income attributable to a trade or business in Connecticut? 1. Yes No

done

'Registration Validation' Section

On this page it is **very important** that you review all the information that you have provided.

If you find that you have made any mistakes, click on the  button.

At the bottom of the page, you will see the total amount of upfront Registration Fees (if applicable).

Registration Validation

This is the information you filled out on your application. If you need to make any changes, select the EDIT button in the appropriate section.

Reasons for Registering

Opening a new business

 edit

Business Profile

Business Information

Type of Organization: Limited Liability Company (LLC)

Scroll down to bottom after you have reviewed each section ...

Registration Fees

Tax Type	Fee
Sales and Use Tax	\$100.00
Cigarette Dealer	\$50.00
Total:	\$150.00

back

next

'Registration Validation' Section

You will only see this page if you registered for a tax type that has an associated fee. For example, if you registered for the Sales and Use Tax and as a Cigarette Dealer, you will see the total associated fees at the bottom of the screen.

You will need to pay using a Checking or Savings account. Whether it is a personal account or a business account, make sure to answer if the funds will be coming from an account outside of the United States.

If you have a debit block on your bank account (see the 'Debit Block Codes' blurb to the right), [Click here](#) for more information.

Registration Direct Payment

If you need additional assistance, please select [?](#).

- After confirmation, a Print page will be provided containing all of your information as submitted. Keep the printable copy for your records.
- In order to comply with new federal banking rules, you must now inform us if your electronic payment is being funded from an account outside the United States.

Your payment transaction is not complete until you receive a confirmation number.

You must electronically pay your Connecticut registration fee through the Direct Payment method. This method allows you to transfer funds by authorizing the Department of Revenue Services and its designated Financial Agents to electronically debit your bank account for the amount of your registration fee. Simply verify that your banking information is correct and agree to the terms and conditions.

Debit Block Codes:

A debit block is when you have notified your bank or financial institution to reject all debit requests against your account unless you have provided a specific "debit block code". For more information and a listing of debit block codes, [click here](#).

Account Information

Pay to the Order of: Commissioner of Revenue Services

For: Payment of CT Fees

Account Type: Checking Savings

Routing Number:

Bank Name:

Account Number:

Re-enter Account Number:

Will the funds for this payment come from an account **outside** the United States? Yes No

Payment Information

Tax Type	Fee
Sales and Use Tax	\$100.00
Cigarette Dealer	\$50.00
Total:	\$150.00

[back](#)

[next](#)

'Registration Direct Payment Validation' Section

Again, you will only see this page if you registered for a tax type that has an associated fee.

Confirm that all of the information that you have entered in is valid and correct. If you have input incorrect information, click the [back](#) button and edit the information.

If you input incorrect or invalid information, your licenses or permits will be delayed until you make the payment.

Registration Direct Payment Validation

- After confirmation of your payment, a Print page will be provided containing all of your information as submitted. Keep the printable copy for your records.

Your payment transaction is not complete until you receive a confirmation number.

You must electronically pay your Connecticut registration fee through the Direct Payment method. This method allows you to transfer funds by authorizing the Department of Revenue Services and its designated Financial Agents to electronically debit your bank account for the amount of your registration fee. Simply verify that your banking information is correct and agree to the terms and conditions.

Account Information

Account Type:	Checking
Routing Number:	XXXXXXXX
Account Number:	XXXXXXXX
Bank Name:	XXXXXXXX
Funded by account outside the US:	No

Payment Information

Tax Type	Fee
Sales and Use Tax	\$100.00
Cigarette Dealer	\$50.00
Total:	\$150.00

If any entries on this page are incorrect, select the "back" button below to return to the previous page where you can edit your information. Please keep in mind that this will be your last chance to change any information on this page.

[back](#)

[next](#)

'Registration Signature' **Section**

When you agree that the information in the entire application is true, complete and correct you must agree to the declaration and sign using your FEIN or SSN.

When providing your contact information, make sure to provide valid contact information in the event that DRS's registration unit has a question regarding the application.

If outdated or incorrect contact information is used, your application might be delayed.

Registration Signature

Terms and Conditions

Declaration of Taxpayer(s):

I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Do you agree to this declaration?

YES **NO**

If you selected Yes, you must enter the FEIN (Federal Employer Identification Number) of the business. If you are a sole proprietor and do not have an FEIN, you must enter your SSN (Social Security Number).

FEIN/SSN:

Contact Information

In the event DRS has a question regarding this application, please supply us with the following information:

Contact Name:

User Email:

Daytime Telephone Number:

back

submit



**Temporary Permit for
Sales and Use Tax**

Do **NOT** mail to the Department of Revenue Services

This temporary permit must be displayed for customers to see and is not assignable or transferable.

Confirmation Number*: 18W#####

Organization Name: Department of Revenue

Business Address: 450 Columbus Blvd.
Hartford, CT 06103

This temporary permit will expire on 3/12/2018.

* This number will act as your temporary tax registration number. It will be replaced when you receive your registration confirmation package in the mail.

Your registration package will include information on electronic options available in our Taxpayer Service Center (TSC). In a separate envelope, you will also be receiving a personal identification number (PIN) which will allow you access to the TSC. Once you receive your PIN, we encourage you to take advantage of our electronic services.

Please contact the DRS Registration Section at (860) 297-4885 if you do not receive your registration confirmation package by the 15th business day following completion of REG-1 OL.

Taxpayer Copy

Do NOT mail to the Department of Revenue Services.

Your Confirmation Number is: 18W#####

Reasons for Registering

Forming a business entity:

**PRINT
THIS
PAGE**

**Temporary
Permit
(if applicable)**

**Confirmation
Number**



Connecticut Department of Revenue Services

Office Locations

Hartford-Main Office...450 Columbus Blvd, Hartford, CT 06103
Bridgeport Office.....10 Middle Street, Bridgeport, CT 06604
Norwich Office.....401 West Thames Street, Building #700,
Norwich, CT 06360
Waterbury Office.....55 West Main Street, Suite 100, Waterbury, CT
06702

Email DRS

Email DRS:

E-MAIL OPTIONS

- 1) Secure Mailbox in the TSC –*If you need to provide sensitive personal information.*
- 2) General questions e-mails only
- 3) Website e-mails only

Contact Numbers

For telephone assistance call:

(860)-297-5962 (from anywhere)
1-(800)-382-9463 (Within CT -Outside Greater Hartford area only)
(860)-297-4911 (Hearing Impaired, TDD/TT Users *only*)

Address, Hours & Other

Physical Mailing Address:

Department of Revenue Services
450 Columbus Blvd, Ste 1
Hartford, CT 06103

Hours:

Monday thru Friday
8:30 a.m. – 4:30 p.m.

Get connected to the latest DRS news including new legislation, policies, press releases, and more. [Click here](#) to Sign up for e-alerts.



Contact Page: Other Agencies & Organizations

Other Agencies & Organizations

Internal Revenue Services (IRS)

CT Secretary of the State

CT Department of Labor

CT Department of Consumer Protection

CT Small Business Development Center

CT Economic Resource Center

Phone

1-800-829-4933

(860)-509-6200

(860)-263-6000

(860)-713-6135

(860)-486-4270

(860)-571-7136

Website

www.irs.gov

www.sots.ct.gov

www.ctdol.state.ct.us

www.ct.gov/dcp

www.ctsbdc.com

www.cerc.com