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## **MTC/SSTP Combined Registration Traditional Sales and Use Tax Registration for Businesses with Physical Presence**

The purpose of the MTC Combined Electronic Registration Project is two-fold. It will meet the needs of the Streamlined Sales Tax Project and will also implement an online tax registration system that will enable taxpayers to register for tax simultaneously in a number of jurisdictions on a “one-stop shopping” basis. While the system is intended to function as an electronic version of the traditional tax registration path, it is expected to be developed jointly for users of the Streamlined Sales Tax System. From the user’s perspective, the online tax registration system should appear and function as a seamless registration conduit, irrespective of whether the user chooses the traditional or the Streamlined registration path. At this time it appears that the traditional path registration initially will be only for sales and use tax, as is the case for Streamlined registration. At this time, one vendor has expressed serious interest in developing this system. This document covers the traditional registration path. For more information regarding the SSTP Registration, a paper is available describing the process and data elements.

### **Sales and Use Tax Common Data Elements**

It is intended that this list will be common and part of the data provided to all states. The data elements listed below are required except the ones that indicate “optional” .

1. Name and address of company (Applies to parent (if applicable) and registering company)
  - Name (legal name)
  - Primary address (physical)
  - Mailing address - optional
  - FEIN (or SSN if sole proprietor)
  - Doing Business As Name (DBA) - optional
  - Phone
  - Fax - optional
  - Email
2. List all business locations (Applies to all business locations in state) - optional
  - Name (DBA)
  - Address (physical)
  - Phone
3. Name and address of owners (Applies to Owners, Officers, Partners)
  - Name
  - Address
  - Phone
  - Fax - optional
  - Email
  - SSN
  - Title
4. Name and address of contact person (Applies to registered agents, or other designated contact for future correspondence)
  - Name
  - Address
  - Phone
  - Fax - optional
  - Email
5. Nature of business
  - NAICS code (six digits)
6. Begin date
  - Date began business in state or date tax liability in state began if different

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7. Filing cycle criterion
  - Estimated monthly taxable sales and/or purchases
  - Months during which business is active
8. Legal structure (Indication of a single choice from following list)
  - Individual/Sole Proprietor
  - Association
  - C-corporation
  - S-corporation
  - Cooperative
  - Estate or trust (fiduciary)
  - Federal Government
  - Other Government
  - General Partnership
  - Insurance company
  - Limited Partnership
  - Limited Liability Partnership
  - Limited Liability Company
  - Nonprofit
  - Nonprofit corporation
  - Nonprofit organization
  - Partnership /Joint venture
  - Real Estate Investment Trust
  - Bank
  - Other
9. Exempt status (Indication of all that apply from list - to be determined) – optional
10. State-specific ID's – optional
  - List of any existing state numbers and their purposes

## **Additional State-Specific Sales and Use Tax Data Elements**

Each state will have the ability to add text, including phone numbers or links, to explain necessary further steps a business may need to take in order to meet their registration needs for sales tax and/or other tax types in a state. For example, a state may explain that if a business has employees, they will need to follow the link provided to fulfill the necessary steps to register for that tax. If a state requires a follow-up written signature, the registrant could be informed of that responsibility at this step as well.

### **ALABAMA**

1. Web address
2. Begin date by location
3. Narrative of principal activity of business and product sold

### **ARIZONA**

No additional items required

### **FLORIDA**

1. Is your business location rented? If yes, and you do not operate from your home; provide the owner or landlord's name, telephone number, and address.
2. Does your business activity include?
  - Sales of property or goods at retail (to consumers)
  - Sales of property or goods at wholesale (to registered dealers)
  - Sales to secondhand goods
  - Rental of commercial real property to individuals or businesses

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- Rental of transient living or sleeping accommodations (for six months or less)
  - Management of transient living or sleeping accommodations belonging to others
  - Rental of equipment or other property or goods to individuals or businesses
  - Renting/leasing motor vehicles to others
  - Repair or alteration of tangible personal property
  - Charging admission or membership fees
  - Placing and operating coin-operated amusement machines at business locations belonging to others
  - Placing and operating vending machines at business locations belonging to others
  - Purchasing items to be included in a finished product assembled or manufactured for sale
  - Providing any of the following services:
    - Pest control for nonresidential buildings
    - Cleaning services for nonresidential buildings
    - Detective services
    - Protection services
    - Security alarm system monitoring
  - Purchasing items that were not taxed by the seller at time of purchase
  - Using dyed diesel fuel for off-road purposes
3. What products or services do you purchase for resale?

## **ILLINOIS**

No additional items required

## **IOWA**

1. County name per location
2. Begin date per location
3. Filing cycle criterion per location
4. State specific IDs per location

## **KANSAS**

1. Do you purchase merchandise, equipment, fixtures, and other items outside the state for your own use (not for resale) in which you are not charged a sales tax?"
2. Will sales be made from various temporary locations?
3. Does your business ship or deliver merchandise to customers?
4. Are you performing labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?
5. Do you sell natural gas, electricity, water, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers?
6. Inside or outside city limits
7. County name
8. In addition to the 6 digit NAICS code, a narrative of the principal activity of the business and the product sold. (Per Location)
9. Accounting method

## **KENTUCKY**

No additional items required

## **MICHIGAN**

1. MI Department of Consumer and Industry Code
2. Number of Locations
3. SIC, a reference to the principal activity of the business and the product sold. (Per Location)
4. If you purchased an existing business:
  - Previous owner's taxpayer number
  - Previous owner's trade name
  - Previous owner's legal name

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Previous owner's address  
Previous owner's phone number  
Purchase date

## **MINNESOTA**

1. Is your business located on an Indian Reservation? If so, what Reservation?
2. Jurisdictions  
Rochester, St. Cloud, Mankato, St. Paul, Mpls, Cook county, Hermantown, Two Harbors, Willmar, Proctor, New Ulm

## **MISSOURI**

1. Narrative of principle activity of the business or nature of business
2. Missouri charter number (if a Missouri Corporation)
3. Certificate of Authority number (if not a Missouri Corporation)
4. Do you sell any type of alcoholic beverages? (For future registration needs)
5. Do you sell food items that are exempt from state sales tax?
6. Do you lease motor vehicles that were purchased exempt, to Missouri customers?
7. Do you sell post-secondary educational textbooks?
8. Are you liable for consumers use tax?
9. Do you sell domestic utilities?
10. Do you sell aviation jet fuel?
11. Do you sell cigarettes or tobacco products? (Statutory requirement to capture retail sales locations selling cigarettes at the time of registration)

## **SOUTH CAROLINA**

1. Owner FEIN (If a company own a company)
2. Is owner a state resident? If so, how long? (Number of years, number of month)
3. Percent of ownership
4. Sells motor oil
5. Sells batteries
6. Sells tires
7. Sells appliances
8. Sells food
9. Sells cellular services
10. Sells aviation gas
11. In-state/out of state seller
12. Consolidated return, do you file for multiple entities?

## **SOUTH DAKOTA**

1. Cell phone
2. County name
3. NAIC code of each business location

## **TEXAS**

1. Officers' drivers' license
2. FEIN of officers (from alternate business, if any)
3. NAIC code of each business location
4. If location does not operate all year, is this a one-time sale, or will business be conducted at this location each year?
5. Is the business location inside the city limits of its address city?
6. County in which the business location is physically located.
7. Is the business location located inside a Metropolitan Transit Authority or a City Transit Department?
8. Is the business location located in a Special Purpose District?

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9. Will you deliver in your own vehicles, provide taxable services, and or have sales/service representatives going from this location to customers located in another city, county, or local taxing jurisdiction?
10. Will you ship from this location to customers via common carrier?
11. Are you a seller with no established place of business selling at a temporary location (trade show, event, or door-to-door)?
12. Will you have out-of-state suppliers shipping taxable items directly to customers' locations in Texas?
13. A list of any other distribution points, warehouses, or offices in Texas, that were not setup as business locations.
14. Do you make retail sales of taxable items on an installment purchase plan or deferred payment plan where interest is charged on the entire balance, including the sales tax?
15. Do you do your own financing on some accounts on which interest is charged?
16. Will you include installment payments that were received during a reporting period in total sales on your sales tax return for that period (that is, you keep your records on a cash basis of accounting)?
17. If you purchased an existing business:
  - Previous owner's taxpayer number
  - Previous owner's trade name
  - Previous owner's legal name
  - Previous owner's address
  - Previous owner's phone number
  - Purchase date
  - Purchase price
18. What did you purchase? Inventory, real estate, corporate stock, equipment, other (explain)

## UTAH

1. Do you want to voluntarily file your sales tax on a monthly basis?
2. Will you sell goods or services from only one fixed place of business in Utah?
3. Will you sell goods or services from more than one fixed place of business in Utah?
4. Will you sell goods or services (other than prepared food) from a non-fixed place of business, such as door-to-door or through vending machines or multi-level marketing?
5. Is your business located in Utah and do you ship goods from a location outside Utah to a Utah customer.
6. Are you a vendor who has no physical or representational presence in Utah who is selling goods or services shipped by U.S. Mail or common carrier, directly to Utah customers?
7. Are you a utility providing telephone service, electricity or gas?
8. Are you a real property contractor bringing material directly to a Utah job site and/or having material shipped direct to a Utah job site from a location outside Utah?
9. Will you purchase goods or services tax-free from vendors located outside Utah for storage, use or consumption by you or your business in Utah and need to report use tax of more than \$400 annually?
10. Please describe, in detail, the purpose or nature of your business.

## WASHINGTON

Narrative of business activity description

## WISCONSIN

No additional items required

## WYOMING

No additional data required