



# Application for Business Registration

All applicants must complete pages 1 and 2 and any pages used to register for a specific tax type.

All applicants—Business Information

1 Federal tax ID number (see instructions, page 3)

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2 Current or prior Minnesota tax ID number(s), if any . . . . .

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Should this number be canceled?

No  Yes, cancel effective \_\_\_\_\_ (month, day and year)

3 Reason for applying:

- new business
- change of legal organization
- purchased existing business (see "Successor Liability" on page 2 of the instructions):  
prior MN ID #: \_\_\_\_\_ former owner's name: \_\_\_\_\_
- for informational purposes, such as vendor or a business receiving payment from a state agency (complete pages 1 and 2 only)

4 Full legal name of the business (sole proprietors: fill in last name, first, middle initial)

5 Business trade name (doing business as), if you have one

Is this business located on a Minnesota Indian reservation?  No  Yes

6 Complete address of business location (Do not use P.O. box)

If yes, specify which one:

City or town	State	Zip code
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7 Mailing address (if different from above)

City or town	State	Zip code
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8 Daytime phone number  
( )

Other phone number  
( )

Fax number  
( )

9 Email address

website address

10 List all owners (business or individual), partners, or officers (attach a separate sheet, if needed)

Name (last name, first, middle initial)	Social Security number	Date of birth
Home address (street, city, state, zip code)	Business phone number ( )	Home phone number ( )
Name (last name, first, middle initial)	Social Security number	Date of birth
Home address (street, city, state, zip code)	Business phone number ( )	Home phone number ( )
Name (last name, first, middle initial)	Social Security number	Date of birth
Home address (street, city, state, zip code)	Business phone number ( )	Home phone number ( )

11 Type of legal organization:

- Sole proprietor
- Partnership
- Limited liability company —
- Financial institution
- S corporation
- Cooperative
- one member only (see instructions, page 4), or
- Nonprofit organization
- Estate or trust (fiduciary)
- C corporation
- Nonprofit corporation
- Other, please specify: \_\_\_\_\_
- two or more members

12 Types of taxes you expect or are required to pay and/or collect:

**Business taxes**—Check all that apply and complete the corresponding section on the page indicated:

- sales and use tax (see page 3)
- withholding tax (see page 4)
- MinnesotaCare taxes (see page 6)
- special taxes (see page 4)

**Income and franchise tax**—Check one box only and complete the registration section on page 5:

- S corporation
- partnership
- estate or trust (fiduciary)
- corporate franchise
- nonprofit franchise

**Business Activities**

**13** If you know your NAICS code, enter it here:

If you do not know your NAICS code, describe your business activities, including the type of industry - retail or wholesale trade, manufacturing, transportation, services, etc. Also describe your main business activity and other activities you will be doing.

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**14** Check the boxes below to indicate the types of goods and services you will be providing, if any (see instructions, page 4):

- Car rentals       Mobile homes       Waste collection services  
 Interstate trucking       On-sale/off-sale liquor       None apply to my business

**15** Accounting period used by business:  Calendar year (sole proprietors are automatically signed up for calendar year)  
 Fiscal year. Fill in end date (month and date): \_\_\_\_\_

## How to register:

■ **online** at **www.taxes.state.mn.us**.

(also use this website for easy access to all tax forms and information.)

■ **by phone** at **651-282-5225** or toll free at **1-800-657-3605**.  
 TTY users: call 711 for Minnesota Relay.

■ complete your ABR form and send by **mail** to:

Minnesota Department of Revenue  
 Mail Station 4410  
 St. Paul, MN 55146-4410

■ **fax** your completed pages to **651-556-5155** (do not fax blank pages).

***If you register online, by phone or by fax, do not mail in your application.***

**PLEASE NOTE: You must notify our office if:**

- information changes at any time after you file this application,
- you go out of business,
- you quit making taxable sales, leases or services, or
- you no longer have employees.

# Sales and Use Tax

If you intend to sell taxable items or provide taxable services in Minnesota, you must register to collect and remit Minnesota state sales and use tax. If you make purchases subject to use tax, register for use tax filing.

All sales and use tax returns must be filed electronically, either over the Internet or by telephone.

State sales and use tax

**1 Date of first Minnesota taxable sale, lease, service or use tax obligation:**

month		day		year			

**2 If your business is seasonal, check the months your business is active for sales and/or use tax:**

<input type="checkbox"/> January	<input type="checkbox"/> March	<input type="checkbox"/> May	<input type="checkbox"/> July	<input type="checkbox"/> September	<input type="checkbox"/> November
<input type="checkbox"/> February	<input type="checkbox"/> April	<input type="checkbox"/> June	<input type="checkbox"/> August	<input type="checkbox"/> October	<input type="checkbox"/> December

**3** Mailing address for sales and use tax information City State Zip code

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Contact person within organization for sales and use tax Title Daytime phone

(    )

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E-mail address FAX number

(    )

**4 Filing frequency is based on your average estimated sales and use tax for one month. If you expect your sales and use tax to be (check one box):**

- \$500 or more per month**, you will be required to file monthly.
- less than \$500 per month**, you will be required to file quarterly.
- \$100 or less per month**, you will be required to file annually.
- for only one event or during one month and you do not plan to make future taxable sales in Minnesota**, you will be required to file one-time only.

Taxable sales of	Tax rate	Average
\$7,700	x 6.5%	≅ \$500 tax
\$1,500	x 6.5%	≅ \$100 tax

## Local Taxes

The Department of Revenue also administers and collects local taxes on behalf of specific local governments. If you make retail sales or do business in a city or county that imposes a local tax, you must register for local authorization.

The list below is accurate through April 1, 2007. Check our website (Sales Tax Fact Sheet 164) for an up-to-date list of local taxes that may have been enacted since that date.

**5 Check all the boxes that apply, and fill in the effective date of your first taxable sale (see instructions, page 5):**

Location and tax	Rate	Effective date (month, day and year)	Location and tax	Rate	Effective date (month, day and year)
<input type="checkbox"/> Albert Lea sales and use . . . . .	0.50%	_____	<input type="checkbox"/> New Ulm sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Austin sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Proctor sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Baxter sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Rochester sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Bemidji sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Lodging tax . . . . .	4.00%	_____
<input type="checkbox"/> Brainerd sales and use . . . . .	0.05%	_____	<input type="checkbox"/> St. Cloud Area sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Cook County sales and use . . . . .	1.00%	_____	<input type="checkbox"/> St. Cloud liquor . . . . .	1.00%	_____
<input type="checkbox"/> Duluth sales and use . . . . .	1.00%	_____	<input type="checkbox"/> St. Cloud food . . . . .	1.00%	_____
<input type="checkbox"/> Hennepin County sales and use . . . . .	0.15%	_____	<input type="checkbox"/> St. Paul sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Hermantown sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Lodging tax 50+ rooms . . . . .	6.00%	_____
<input type="checkbox"/> Mankato sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Lodging tax < 50 rooms . . . . .	3.00%	_____
<input type="checkbox"/> Minneapolis sales and use . . . . .	0.50%	_____	<input type="checkbox"/> Two Harbors sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Downtown liquor tax . . . . .	3.00%	_____	<input type="checkbox"/> Willmar sales and use . . . . .	0.50%	_____
<input type="checkbox"/> Lodging tax . . . . .	3.00%	_____	<input type="checkbox"/> Other local taxing area(s)		_____
<input type="checkbox"/> Downtown restaurant tax . . . . .	3.00%	_____	(specify): _____		_____
<input type="checkbox"/> Entertainment tax . . . . .	3.00%	_____	(specify): _____		_____
<input type="checkbox"/> Owatonna sales and use . . . . .	0.05%	_____			

Local taxes

**6 Will you be making taxable sales from more than one permanent location (see instructions, page 5)? . . . .  No  Yes**

**If yes, you must attach a list of each location's business name, address, business activities, the types of goods and services provided, and the need for any local authorization.**

Locations



# Income or Franchise Tax

Depending on the type of your legal organization, you may be required to register to file an annual Minnesota income tax OR franchise tax return. Also, you will need a Minnesota tax ID number if you expect or will be required to pay estimated tax. See page 7 of the instructions for details.

Income tax

**Income tax.** If your business is (check one box only):

- an **S corporation** doing business in Minnesota, you are required to file annual S corporation tax returns, Form M8. You are an S corporation if you elected to be taxed under Subchapter S of Internal Revenue Code (IRC) section 1362.
  - a. State of incorporation: \_\_\_\_\_ Date of incorporation:      

month
day
year
- a **partnership, limited liability partnership, or limited liability company considered to be a partnership for federal income tax purposes**, and your gross income is all or in part from Minnesota sources, you are required to file annual partnership returns, Form M3.
  - If you checked this box, fill in the date the partnership was formed:      

month
day
year
- an **estate or trust (fiduciary)** required to file a federal income tax return for estates and trusts and you have \$600 or more of gross income assignable to Minnesota, you are required to file annual income tax returns for estates and trusts, Form M2.

a. Date of death or date trust established:        
month      day      year

b. Name of estate or trust \_\_\_\_\_ For the benefit of (FBO), if applicable

Trustee or personal representative	Federal ID/Social Security number	Daytime phone number
Address	City	State ( ) Zip code

<b>Mailing address</b> where tax returns or information should be sent	City	State	Zip code
Contact person within organization	Daytime phone ( )	E-mail address	

Franchise tax

**Franchise taxes.** If your business is (check one box only):

- a **corporation, cooperative, or limited liability company** taxed as a corporation by the IRS and have income, payroll, certain sales activities or you own/lease property in Minnesota, you are required to file annual corporate franchise tax returns, Form M4.
- an **exempt organization with unrelated business income** filing federal Form 990-T, you are required to file an annual franchise tax for nonprofit organizations, Form M4NP
- a **farmers' cooperative**, as defined in IRC section 521, filing federal Form 990-C, you are required to file an annual franchise tax for nonprofit organizations, Form M4NP
- a **homeowners' association** filing federal Form 1120-H, you are required to file annual franchise tax for nonprofit organizations, Form M4NP
- a **political organization** filing federal Form 1120-POL, you are required to file annual franchise tax for nonprofit organizations, Form M4NP

If you checked a box above for franchise tax, fill in the following information:

a. State of incorporation: \_\_\_\_\_ Date of incorporation:        
month      day      year

b. Relationship with another existing corporation:  Subsidiary  Division

Parent corporation	Federal ID number	Minnesota ID number
Address	City	State Zip code

<b>Mailing address</b> where tax returns or information should be sent	City	State	Zip code
Contact person within organization	Daytime phone ( )	E-mail address	

# MinnesotaCare Taxes

If you are a hospital, surgical center or health-care provider licensed by or registered with the State of Minnesota to perform health-care services or are an employer of licensed or registered health-care providers, you must register to file and pay MinnesotaCare taxes. You also must register if you are a business licensed to sell legend drugs at wholesale in Minnesota or at retail if you are an out-of-state pharmacy; a seller of hearing aids or prescription eyewear; or you are a pharmacy or person who purchases legend drugs from a wholesaler or pharmacy not subject to the MinnesotaCare tax.

MinnesotaCare tax returns are filed electronically, either over the Internet or by telephone.

MinnesotaCare taxes

**1** Date of first receipts from services or sales:

month		day		year			

**2** Minnesota Professional

License number (if applicable): \_\_\_\_\_

Type of license: \_\_\_\_\_

License start date: \_\_\_\_\_  
*(month, day and year)*

**3** Type of taxpayer (check all that apply):

hospital

provider of health-care services. Also, check the boxes below that best describe your business:

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> acupuncturist          | <input type="checkbox"/> homeopathic medicine                   | <input type="checkbox"/> physician/osteopath    |
| <input type="checkbox"/> ambulance service      | <input type="checkbox"/> licensed marriage and family therapist | <input type="checkbox"/> physicians assistant   |
| <input type="checkbox"/> anesthesiologist       | <input type="checkbox"/> licensed chemical dependency counselor | <input type="checkbox"/> podiatrist             |
| <input type="checkbox"/> audiologist            | <input type="checkbox"/> nurse                                  | <input type="checkbox"/> psychiatrist           |
| <input type="checkbox"/> chiropractor           | <input type="checkbox"/> occupational therapist                 | <input type="checkbox"/> psychologist           |
| <input type="checkbox"/> clinic                 | <input type="checkbox"/> optician/optical supplier              | <input type="checkbox"/> radiology lab/X-ray    |
| <input type="checkbox"/> dental hygienist       | <input type="checkbox"/> optometrist                            | <input type="checkbox"/> rehabilitation center  |
| <input type="checkbox"/> dentist                | <input type="checkbox"/> orthodontist                           | <input type="checkbox"/> social service agency  |
| <input type="checkbox"/> diagnostic lab         | <input type="checkbox"/> pharmacist                             | <input type="checkbox"/> social worker          |
| <input type="checkbox"/> dietician              | <input type="checkbox"/> physical therapist                     | <input type="checkbox"/> speech therapist       |
| <input type="checkbox"/> family planning agency |   | <input type="checkbox"/> other (specify): _____ |
| <input type="checkbox"/> hearing aid dispenser  |   |   |

surgical center

wholesaler of legend drugs and/or out-of-state pharmacy or mail order business selling legend drugs into Minnesota

prescription-drug use tax

<b>4</b> Mailing address for MinnesotaCare tax forms	City	State	Zip code
Contact person within organization for MinnesotaCare tax	Title	Daytime phone (    )	
E-mail address		FAX number (    )	