

Application for Business Registration

You can register online at www.revenue.state.mn.us. If you choose to file this paper application, fully complete pages 1 and 2 and any pages needed to register for a specific tax type. Incomplete applications may be delayed. Read the instructions before completing.

1 Federal tax ID number (*nine digits*). See instructions, page 3

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2 Current or prior Minnesota tax ID number(s), if any (*seven digits*)

3 Reason for applying:

- new business
- change of legal organization
- updating an existing account
- purchased existing business (*see instructions, page 2, "Successor Liability"*):

Should this number be canceled?

- No
- Yes, cancel effective _____ (*mm/dd/yyyy*)

prior Minnesota tax ID number: _____ Former owner's name: _____

- for informational purposes, such as a vendor or business receiving grants or any type of 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 name, middle initial*)

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

5a Is this a qualified business participating in a Job Opportunity Building Zone (JOBZ)?
 No Yes. Enter JOBZ ID number: _____

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

County

5b Is this business located on a Minnesota Indian reservation?
 No
 Yes. Specify: _____

City

State

Zip code

7 Mailing address (*if different from above*)

City

State

Zip code

8 Daytime phone

Other phone number

Fax number

9 Email address

Website address

10 Type of legal organization:

- Sole proprietor
- Partnership:
 - General partnership, or
 - Limited liability partnership (LLP), or
 - Limited partnership (LP)
- S corporation
- Limited liability company (LLC):
 - One member only (*see inst., pg. 4*), or
 - Two or more members
- Cooperative
- Estate or trust (fiduciary)
- C corporation
- Nonprofit corporation
- Nonprofit organization
- Qualified joint venture
- Government
- Other (*please specify*): _____

11a 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 pages 3, 4, and 5*)
- Insurance taxes (*see page 6*)
- Other special taxes (*see page 7*)
- Use tax only
- Petroleum taxes (*see page 7*)
- Solar energy production tax (*see page 8*)
- Withholding tax (*see page 6*)
- Wind energy production tax (*see page 8*)
- MinnesotaCare taxes (*see page 10*)

Income, franchise or unrelated business income taxes — Check one box only and complete the registration section on page 9:

- S corporation
- Estate or trust (fiduciary)
- Unrelated business income tax
- Partnership
- C corporation

You must provide additional information for each tax type you checked on line 11a.

Continue with line 11b on page 2.

11b If you want to receive an educational phone call from the department, indicate below the type(s) of tax you are interested in:

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> Sales and use tax | <input type="checkbox"/> Insurance taxes | <input type="checkbox"/> Partnership | <input type="checkbox"/> C corporation |
| <input type="checkbox"/> Withholding tax | <input type="checkbox"/> Petroleum taxes | <input type="checkbox"/> MinnesotaCare taxes | <input type="checkbox"/> Production taxes |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Estate or trust (fiduciary) | <input type="checkbox"/> Unrelated business income tax | <input type="checkbox"/> Other special taxes |

Also, when is the best time of day we can reach you? _____

Business activities

12 Enter the six-digit NAICS code(s) that best describe your business activities (*enter at least one*)

If you do not know your NAICS code, go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.

Describe your business activities below, 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.

13 Accounting period used by business: Calendar year (*sole proprietors are automatically signed up for calendar year*)
 Fiscal year. Fill in fiscal year-end month: _____

14 List **INDIVIDUALS** who are owners, officers or trustees/personal representatives (required if applicable).
 Note: Partnerships, LLPs and multi-member LLCs must have at least 2 owners/officers listed. Attach a separate sheet if needed.

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

15 List **BUSINESSES** that are owners, trustees or personal representatives (required if applicable). Note: Partnerships, LLPs and multi-member LLCs must have at least 2 owners/officers listed. Attach a separate sheet if needed.

Name of business owner	Federal tax ID number (<i>required</i>)	Minnesota tax ID number, if any
Address (street, city, state, zip code)	Business phone	Other phone
Name of business owner	Federal tax ID number (<i>required</i>)	Minnesota tax ID number, if any
Address (street, city, state, zip code)	Business phone	Other phone

If you choose not to register online, complete pages 1 and 2 and any required registration pages (see line 11a). To register:

<ul style="list-style-type: none"> ■ call 651-282-5225 or 1-800-657-3605 ■ fax your completed pages to 651-556-5155 (<i>Do not fax blank pages.</i>) ■ mail your completed pages to: Minnesota Department of Revenue Mail Station 4410 St. Paul, MN 55146-4410 <p><i>Do not mail if you register online, by phone or by fax.</i></p>	<p>To avoid receiving unnecessary tax bills and/or delinquency notices, you must let us know if:</p> <ul style="list-style-type: none"> ■ 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. <p>To update your business information, go to www.revenue.state.mn.us or call us at 651-282-5225 or 1-800-657-3605.</p>
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Sales and Use Tax

If you intend to sell taxable items or provide taxable services in Minnesota, you must register to collect, report and remit Minnesota state and any applicable local taxes. If you make business purchases subject to use tax, you must register for use tax filing.

Sales and use tax returns are filed electronically, either over the internet or by telephone.

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

2 Are you a remote seller? Yes No
(Generally, a remote seller is a business that sells its products to customers in a state - by internet, mail order, or telephone - without having a physical presence in that state.)

3 Accounting method (check one box; see instructions, page 5 for definitions):
 Cash basis Accrual basis Other: _____

4 If your business is seasonal, check the months your business is active for sales and/or use tax:
 January March May July September November
 February April June August October December

5 Mailing address for sales and use tax information	City	State	Zip code
Contact person within organization for sales and use tax	Title	Daytime phone	
Email address	Fax number		

6 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):

<input type="checkbox"/> \$500 or more per month , you will be required to file monthly.	Taxable sales of	State tax rate	Average
<input type="checkbox"/> less than \$500 per month , you will be required to file quarterly.	\$7,273 x	6.875%	≅ \$500 tax
<input type="checkbox"/> \$100 or less per month , you will be required to file annually.	\$1,455 x	6.875%	≅ \$100 tax
<input type="checkbox"/> 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.			

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

Car rentals Mobile homes and park trailers Waste collection services
 Interstate motor carriers On-sale/off-sale liquor Prepaid Wireless None apply to this business (E911/TAM Fees)

8 Will you be making taxable sales from more than one **permanent** location (see instructions, page 5)? No Yes
If yes, provide the following information for each location. Attach a separate sheet, if needed.

a. Location's business name _____ Date of first taxable sale, lease, service or use tax obligation for any local tax: _____

Location address _____ City _____ State _____ Zip code _____

Enter the six-digit NAICS code(s) that best describe this location's business activities (enter at least one):

Describe this location's business activities, including the types of goods and services provided: _____

b. Location's business name _____ Date of first taxable sale, lease, service or use tax obligation for any local tax: _____

Location address _____ City _____ State _____ Zip code _____

Enter the six-digit NAICS code(s) that best describe this location's business activities (enter at least one):

Describe this location's business activities, including the types of goods and services provided: _____

Sales and Use Tax (continued)

Local taxes

The Department of Revenue also administers and collects local taxes on behalf of specific local governments. If you make sales into or are located in an area with a local tax, you must register for the local tax.

Review the list of local taxes below and check all the boxes that apply. See Sales Tax Fact Sheets 164, 164M, and 164S, available on our website, for an up-to-date list of local taxes.

9 Check all the boxes that apply, and fill in the effective date of your first taxable sale, lease, service or use tax obligation (see instructions, page 6):

Local and Transit Tax	Rate	Effective date <small>(mm/dd/yyyy)</small>		Rate	Effective date <small>(mm/dd/yyyy)</small>
<input type="checkbox"/> Albert Lea sales and use	0.50%	_____	<input type="checkbox"/> Fillmore County transit sales and use <i>(effective January 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> Anoka County transit sales and use <i>(effective October 1, 2017)</i>	0.25%	_____	<input type="checkbox"/> Freeborn County transit sales and use <i>(effective January 1, 2016)</i>	0.50%	_____
<input type="checkbox"/> Austin sales and use	0.50%	_____	<input type="checkbox"/> Garrison, Kathio, West Mille Lacs Lake Sanitary District sales and use <i>(effective January 1, 2018)</i>	1.00%	_____
<input type="checkbox"/> Baxter sales and use	0.50%	_____	<input type="checkbox"/> Hennepin County Sales and use	0.15%	_____
<input type="checkbox"/> Becker County transit sales and use <i>(effective July 1, 2014)</i>	0.50%	_____	<input type="checkbox"/> Hennepin County transit sales and use <i>(effective October 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Beltrami County transit sales and use <i>(effective April 1, 2014)</i>	0.50%	_____	<input type="checkbox"/> Hermantown sales and use <i>(effective April 1, 2014)</i>	1.00%	_____
<input type="checkbox"/> Bemidji sales and use	0.50%	_____	<input type="checkbox"/> Hubbard County transit sales & use <i>(effective January 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> Blue Earth County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____	<input type="checkbox"/> Hutchinson sales and use <i>(effective January 1, 2012)</i>	0.50%	_____
<input type="checkbox"/> Brainerd sales and use	0.50%	_____	<input type="checkbox"/> Kandiyohi County transit sales and use <i>(effective April 1, 2018)</i>	0.50%	_____
<input type="checkbox"/> Brown County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____	<input type="checkbox"/> Lake County transit sales and use <i>(effective April 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Carlton County transit sales and use <i>(effective April 1, 2015)</i>	0.50%	_____	<input type="checkbox"/> Lanesboro sales and use <i>(effective January 1, 2012)</i>	0.50%	_____
<input type="checkbox"/> Carver County transit sales and use <i>(effective October 1, 2017)</i>	0.50%	_____	<input type="checkbox"/> Lyon County transit sales and use <i>(effective October 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> Cass County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____	<input type="checkbox"/> Mankato sales and use	0.50%	_____
<input type="checkbox"/> Chisago County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____	<input type="checkbox"/> Marshall sales and use <i>(effective April 1, 2013)</i>	0.50%	_____
<input type="checkbox"/> Clay County sales and use <i>(effective October 1, 2017)</i>	0.50%	_____	<input type="checkbox"/> Medford sales and use <i>(effective April 1, 2013)</i>	0.50%	_____
<input type="checkbox"/> Clearwater sales and use	0.50%	_____	<input type="checkbox"/> Mille Lacs County transit sales and use <i>(effective January 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Cloquet sales and use <i>(effective April 1, 2013)</i>	0.50%	_____	<input type="checkbox"/> Minneapolis sales and use	0.50%	_____
<input type="checkbox"/> Cook County sales and use	1.00%	_____	<input type="checkbox"/> Morrison County transit sales and use <i>(effective January 1, 2018)</i>	0.50%	_____
<input type="checkbox"/> Cook County transit sales and use <i>(effective January 1, 2017)</i>	0.50%	_____	<input type="checkbox"/> Moose Lake local sales and use <i>(effective October 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Crow Wing County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____	<input type="checkbox"/> Mower County transit sales and use <i>(effective January 1, 2018)</i>	0.50%	_____
<input type="checkbox"/> Dakota County Transit sales and use <i>(effective October 1, 2017)</i>	0.25%	_____	<input type="checkbox"/> New London local sales and use <i>(effective October 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Douglas County transit sales and use <i>(effective October 1, 2014)</i>	0.50%	_____	<input type="checkbox"/> New Ulm sales and use	0.50%	_____
<input type="checkbox"/> Duluth sales and use	1.00%	_____	<input type="checkbox"/> Nicollet County transit sales and use <i>(effective January 1, 2018)</i>	0.50%	_____
<input type="checkbox"/> East Grand Forks sales and use <i>(effective January 1, 2018)</i>	1.00%	_____	<input type="checkbox"/> North Mankato sales and use	0.50%	_____
<input type="checkbox"/> Fairmont local sales and use <i>(effective October 1, 2017)</i>	0.50%	_____			
<input type="checkbox"/> Fergus Falls sales and use <i>(effective January 1, 2018)</i>	0.50%	_____			

Sales and Use Tax (continued)

	Rate	Effective date <small>(mm/dd/yyyy)</small>
<input type="checkbox"/> Olmsted County transit sales and use <i>(effective July 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Otter Tail County transit sales and use <i>(effective January 1, 2016)</i>	0.50%	_____
<input type="checkbox"/> Pine County transit sales and use <i>(effective January 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Polk County transit sales and use <i>(effective January 1, 2018)</i>	0.25%	_____
<input type="checkbox"/> Proctor Sales and use <i>(effective October 1, 2017)</i>	1.00%	_____
<input type="checkbox"/> Ramsey County transit sales and use <i>(effective October 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Rice County transit sales and use <i>(effective January 1, 2014)</i>	0.50%	_____
<input type="checkbox"/> Rochester sales and use tax <i>(effect January 1, 2016)</i>	0.75%	_____
<input type="checkbox"/> Scott County transit sales and use <i>(effective date October 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> Spicer sales and use <i>(effective October 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Stearns County transit sales and use <i>(effective January 1, 2018)</i>	0.25%	_____
<input type="checkbox"/> Steele County transit sales and use <i>(effective April 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> St. Cloud Area sales and use <i>(includes the cities of Sartell, Sauk Rapids, St. Augusta, St. Cloud, St. Joseph and Waite Park)</i>	0.50%	_____
<input type="checkbox"/> St. Louis County transit sales and use <i>(effective April 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> St. Paul sales and use	0.50%	_____
<input type="checkbox"/> Todd County transit sales and use <i>(effective January 1, 2015)</i>	0.50%	_____
<input type="checkbox"/> Two Harbors sales and use	0.50%	_____
<input type="checkbox"/> Wabasha County transit sales and use <i>(effective April 1, 2016)</i>	0.50%	_____
<input type="checkbox"/> Wadena County transit and use tax <i>(effective April 1, 2014)</i>	0.50%	_____
<input type="checkbox"/> Walker sales and use <i>(effective January 1, 2018)</i>	1.50%	_____
<input type="checkbox"/> Washington County transit sales and use <i>(effective October 1, 2017)</i>	0.25%	_____
<input type="checkbox"/> Winona County transit sales and use <i>(effective January 1, 2017)</i>	0.50%	_____
<input type="checkbox"/> Wright County transit sales and use <i>(effective October 1, 2017)</i>	0.50%	_____

Vehicle Excise Tax

	Rate	Effective date <small>(mm/dd/yyyy)</small>
<input type="checkbox"/> Anoka County	\$20.00	_____
<input type="checkbox"/> Beltrami County t <i>(effective April 1, 2014)</i>	\$20.00	_____
<input type="checkbox"/> Carlton County <i>(effective April 1, 2015)</i>	\$20.00	_____
<input type="checkbox"/> Carver County	\$20.00	_____
<input type="checkbox"/> Dakota County <i>(effective October 1, 2017)</i>	\$20.00	_____
<input type="checkbox"/> Hennepin County	\$20.00	_____
<input type="checkbox"/> Kandiyohi County	\$20.00	_____
<input type="checkbox"/> Otter Tail County <i>(effective January 1, 2016)</i>	\$20.00	_____
<input type="checkbox"/> Ramsey County <i>(effective October 1, 2017)</i>	\$20.00	_____
<input type="checkbox"/> Scott County <i>(effective October 1, 2015)</i>	\$20.00	_____
<input type="checkbox"/> St. Louis County <i>(effective April 1, 2015)</i>	\$20.00	_____
<input type="checkbox"/> Washington County <i>(effective October 1, 2017)</i>	\$20.00	_____

Special Local Taxes

<input type="checkbox"/> Detroit Lakes Food and beverage	1.00%	_____
<input type="checkbox"/> Giants Ridge Recreation Area admissions and recreation	2.00%	_____
<input type="checkbox"/> Giants Ridge Recreation Area Food and beverage	1.00%	_____
<input type="checkbox"/> Giants Ridge Recreation Area Lodging	2.00%	_____
<input type="checkbox"/> Mankato food and beverage	0.50%	_____
<input type="checkbox"/> Mankato entertainment	0.50%	_____
<input type="checkbox"/> Marshall food and beverage <i>(effective July 1, 2013)</i>	1.50%	_____
<input type="checkbox"/> Minneapolis downtown liquor	3.00%	_____
<input type="checkbox"/> Minneapolis Lodging <i>(effective October 1, 2017)</i>	2.125%	_____
<input type="checkbox"/> Minneapolis downtown restaurant	3.00%	_____
<input type="checkbox"/> Minneapolis entertainment	3.00%	_____
<input type="checkbox"/> Proctor food and beverage <i>(effective April 1, 2015)</i>	1.00%	_____
<input type="checkbox"/> Rochester lodging <i>(effective January 1, 2014)</i>	7.00%	_____
<input type="checkbox"/> St. Cloud area food and liquor	1.00%	_____
<input type="checkbox"/> St. Paul Lodging (50 or more rooms)	6.00%	_____
<input type="checkbox"/> St. Paul Lodging (fewer than 50 rooms)	3.00%	_____

Withholding Tax

You must register to file Minnesota withholding tax, if you:

- Have employees and anticipate withholding tax from their wages in the next 30 days;
- Agree to withhold Minnesota taxes when you are not required to withhold;
- Pay nonresident employees to do work for you in Minnesota (see "Exceptions" in the Minnesota Income Tax Withholding Instruction Booklet)
- Make mining and exploration royalty payments on which you are required to withhold Minnesota taxes; or
- Are a corporation with corporate officers performing services in Minnesota who will have withholding from their wages.

Withholding tax returns must be filed electronically, either over the Internet or by telephone.

1 Indicate the year and quarter you expect the first Minnesota wages to be paid:

Year:

Quarter: 1st (January—March) 3rd (July—September)
 2nd (April—June) 4th (October—December)

2 Are you applying only because you employ Minnesota residents and you **do not** conduct business in Minnesota? No Yes

3 Mailing address for withholding tax information	City	State	Zip code
Contact person within organization for withholding tax	Title	Daytime phone	
Email address		Fax number	

Insurance Taxes

If you are an insurance company or insurance surplus lines broker licensed by the Minnesota Department of Commerce, a health maintenance organization (HMO), or a nonprofit health plan corporation, you must be registered to file and pay insurance taxes. See instructions, pages 7 and 8, for details.

1 NAIC number (*National Association of Insurance Commissioners*) State/country of incorporation

2 Type(s) of insurance tax or surcharge you are required to pay (*check all that apply and indicate the effective date for each box checked*):

Insurance taxes and surcharges	Effective date (mm/dd/yyyy)
<input type="checkbox"/> Insurance premium tax	_____
<input type="checkbox"/> Auto theft prevention surcharge	_____
<input type="checkbox"/> Fire safety surcharge	_____
<input type="checkbox"/> Firefighter's relief surcharge	_____
<input type="checkbox"/> HMO insurance premium tax	_____
<input type="checkbox"/> Surplus lines tax	_____
<input type="checkbox"/> sole proprietorship	

3 Mailing address for tax returns and information	City	State	Zip code
Contact person within organization	Title	Daytime phone	
Email address		Fax number	

Petroleum Taxes

You must register to file and pay petroleum taxes and fees if you are a licensed distributor of gasoline, a seller of special fuels, or an owner of vehicles using compressed natural gas, propane or other alternative fuel. See instructions, page 8, for details.

1 Effective date of the petroleum tax: month day year

2 Mailing address for tax returns and information City State Zip code

Contact person within organization Title Daytime phone

Email address Fax number

Other Special Taxes

Depending on your business or types of goods and services you provide, you may be required to register to file and pay other types of special taxes or fees. See instructions, page 9, for details.

1 Type(s) of special tax or fee you are required to pay (check all that apply and include effective date for each box checked):

Special taxes and fees	Effective date (mm/dd/yyyy)
<input type="checkbox"/> Cigarette tax	_____
<input type="checkbox"/> Tobacco products tax	_____
<input type="checkbox"/> Alcohol common carrier tax	_____
<input type="checkbox"/> Alcohol importer report	_____
<input type="checkbox"/> Distilled spirits tax	_____
<input type="checkbox"/> Malt beverage tax	_____
<input type="checkbox"/> Wine tax	_____
<input type="checkbox"/> Dry cleaner registration fee	_____
<input type="checkbox"/> Dry cleaning solvents fee	_____
<input type="checkbox"/> E-waste registration fee	_____
<input type="checkbox"/> Lawful gambling licensed distributors report (enter license number: _____)	_____
<input type="checkbox"/> Lawful gambling licensed manufacturers report (enter license number: _____)	_____
<input type="checkbox"/> Lawful gambling taxes (enter license number: _____)	_____
<input type="checkbox"/> Wireless	_____
<input type="checkbox"/> Other, please describe: _____	_____

2 Mailing address for tax returns and information City State Zip code

Contact person within organization Title Daytime phone

Email address Fax number

Solar and Wind Energy Production Taxes

You must register to file the Solar Energy Production Tax if you produce electricity by means of a solar energy generating system with a nameplate capacity exceeding one megawatt alternating current.

You must register to file the Wind Energy Production Tax if you produce electricity by means of a wind energy conversion system installed after January 1, 1991, with a nameplate capacity exceeding 0.25 megawatts or with a nameplate capacity exceeding two megawatts if owned by a political subdivision.

1 Type of system:

- Solar Energy Generating System
- Wind Energy Conversion System

2 Combined nameplate capacity (in megawatts): _____

3 Date system began producing energy:
month day year

4 Mailing address for tax returns and information

City _____ State _____ Zip code _____

5 Contact person within organization

Name _____ Title _____

Daytime Phone _____ Email Address _____

Income, Franchise or Unrelated Business Income Tax

Depending on the type of your legal organization, you may be required to register to file an annual Minnesota tax return. Also, you will need a Minnesota tax ID number if you expect or will be required to pay estimated tax. See instructions, page 9, for details.

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

an **S corporation or limited liability company considered to be an S corporation for federal tax purposes** and you have property, payroll or sales 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, **and the IRS approved your election.**

a. State of incorporation: _____ Date of incorporation:
month day year
 Start date of the tax year you became liable for tax in Minnesota:
month day year

a **partnership, limited liability partnership, or limited liability company considered to be a partnership for federal tax purposes**, and you have property, payroll or sales in Minnesota, 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
 Start date of the tax year you became liable for tax in Minnesota:
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 or you have a nonresident alien as a beneficiary, 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
 Start date of the tax year you became liable for tax in Minnesota:
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 _____

Address _____ City _____ State _____ Zip code _____

a **corporation, cooperative, or limited liability company** taxed as a corporation by the IRS and have income, payroll, certain sales activities or own/lease property in Minnesota, you are required to file annual corporate franchise tax returns, Form M4.

a. State of incorporation: _____ Date of incorporation:
month day year
 Start date of the tax year you became liable for tax in Minnesota:
month day year

b. Relationship with another existing corporation: **Subsidiary** **Division**
 Parent corporation _____ Federal ID number _____ Minnesota ID number _____

Address _____ City _____ State _____ Zip code _____

a tax-exempt organization, cooperative, homeowner association or political organization doing business in Minnesota with **unrelated business income (UBI)**, you are required to file an annual UBI tax return, Form M4NP. Check all boxes that apply:

- nonprofit organization or corporation** with UBI or liable for proxy tax on lobbying and political expenditures filing federal Form 990-T,
- farmers' cooperative**, as defined in IRC section 521, filing federal Form 1120-C,
- homeowner association** filing federal Form 1120-H, or
- political organization** filing federal Form 1120-POL.

a. Tax-exempt status (*check one*): 501(c)(____); 501 (____); 528; or Other: _____

b. State of incorporation: _____ Date of incorporation:
month day year

c. Relationship with another existing corporation: **Subsidiary** **Division**
 Parent corporation _____ Federal ID number _____ Minnesota ID number _____

Address _____ City _____ State _____ Zip code _____

2. Mailing address for tax returns and information _____ City _____ State _____ Zip code _____

Contact person within organization _____ Title _____ Daytime phone _____

Email address _____ Fax number _____

MinnesotaCare Taxes

You must register to file and pay MinnesotaCare taxes if you are:

- a hospital or surgical center,
- a health-care provider who is regulated or required to be regulated by the state of Minnesota to provide health-care services, such as medical, surgical, optical, visual, dental, hearing, nursing, drugs, laboratory, diagnostic or therapeutic, directly to a patient or consumer,
- an employer of a licensed or registered health-care provider, including professional associations and staff model health-plan companies,
- eligible to receive reimbursement from the Medical Assistance (MA) program for the health-care services you provide,
- a seller of hearing aids and related equipment, a seller of prescription eyewear or an ambulance service required to be licensed,
- a business licensed to sell legend drugs at wholesale in Minnesota, or
- a pharmacy or person who purchases legend drugs from a wholesaler/manufacturer/pharmacy not subject to the MinnesotaCare tax.

See instructions, page 11, for details.

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

1 Date of first receipts from services or sales:

month	day	year

2 Minnesota hospital, surgical center or health-care provider 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:

acupuncture practitioner

audiologist

chemical dependency counselor

chiropractor

dental assistant

dental hygienist

dentist

dietician

emergency medical technician

hearing aid dispenser

licensed ambulance service (nonvolunteer)

licensed graduate social worker

licensed independent clinical social worker

licensed independent social worker

licensed or licensed associate marriage and family therapist

licensed midwife

naturopathic doctor

nurse, registered nurse, licensed practical nurse, nursing assistant

nutritionist

occupational therapist

optician/optical supplier

optometrist

osteopath

paramedic

physical therapist

physician

physician assistant

podiatrist

psychologist

public health nurse

respiratory care practitioner

speech language pathologist

staff model health plan

other (specify): _____

Surgical center

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

Legend drug use tax

4 Mailing address for MinnesotaCare tax forms

City

State

Zip code

Contact person within organization for MinnesotaCare tax

Title

Daytime phone

Email address

Fax number