

Form ABR, 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)
- Airline Flight Property tax (see page 10)
- Railroad Property tax (see page 11)
- State Assessed Property tax (see page 11)

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:

- call **651-282-5225** or **1-800-657-3605**
- fax your completed pages to **651-556-5155** (*Do not fax blank pages.*)
- mail your completed pages to:
 - Minnesota Department of Revenue
 - Mail Station 4410
 - 600 N. Robert St.
 - St. Paul, MN 55146-4410

Do not mail if you register online, by phone or by fax.

To avoid receiving unnecessary tax bills and/or delinquency notices, you must let us know 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.

To update your business information, go to www.revenue.state.mn.us or call us at 651-282-5225 or 1-800-657-3605.

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 Minnesota 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. **To register for all, check only the box at the beginning of each tax type.**

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 <i>(mm/dd/yyyy)</i> | Rate | Effective date <i>(mm/dd/yyyy)</i> |
|--|-------------|--|---|--|
| <input type="checkbox"/> REGISTER FOR ALL LOCAL AND TRANSIT TAXES | | | | |
| <input type="checkbox"/> Albert Lea sales and use | 0.50% | _____ | <input type="checkbox"/> Freeborn County transit sales and use . . . | 0.50% |
| <input type="checkbox"/> Anoka County transit sales and | 0.25% | _____ | <input type="checkbox"/> Garrison, Kathio, West Mille Lacs Lake Sanitary District sales and use | 1.00% |
| <input type="checkbox"/> Austin sales and use | 0.50% | _____ | <input type="checkbox"/> Glenwood sales and use <i>(effective January 1, 2020)</i> | 0.50% |
| <input type="checkbox"/> Avon sales and use | 0.50% | _____ | <input type="checkbox"/> Goodhue County transit sales and use <i>(effective January 1, 2019)</i> | 0.50% |
| <input type="checkbox"/> Baxter sales and use | 0.50% | _____ | <input type="checkbox"/> Grand Rapids sales and use | 0.50% |
| <input type="checkbox"/> Becker County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Hennepin County Sales and use | 0.15% |
| <input type="checkbox"/> Beltrami County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Hennepin County transit sales and use | 0.50% |
| <input type="checkbox"/> Bemidji sales and use | 0.50% | _____ | <input type="checkbox"/> Hermantown sales and use <i>(effective April 1, 2023)</i> | 1.50% |
| <input type="checkbox"/> Benton County transit sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Hubbard County transit sales & use | 0.50% |
| <input type="checkbox"/> Blue Earth sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Hutchinson sales and use | 0.50% |
| <input type="checkbox"/> Blue Earth County transit sales and use | 0.50% | _____ | <input type="checkbox"/> International Falls sales and use <i>(effective October 1, 2019)</i> | 1.00% |
| <input type="checkbox"/> Brainerd sales and use | 0.50% | _____ | <input type="checkbox"/> Isanti County transit sales and use <i>(effective July 1, 2019)</i> | 0.50% |
| <input type="checkbox"/> Brown County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Itasca County sales and use | 1.00% |
| <input type="checkbox"/> Cambridge sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Kanabec County transit sales and use <i>(effective January 1, 2020)</i> | 0.50% |
| <input type="checkbox"/> Carlton County sales and use | 0.50% | _____ | <input type="checkbox"/> Kandiyohi County transit sales and use | 0.50% |
| <input type="checkbox"/> Carlton County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Koochiching County transit sales and use | 0.50% |
| <input type="checkbox"/> Carver County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Lake County transit sales and use | 0.50% |
| <input type="checkbox"/> Cass County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Lanesboro sales and use | 0.50% |
| <input type="checkbox"/> Chisago County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Le Sueur County transit sales and use <i>(effective April 1, 2021)</i> | 0.50% |
| <input type="checkbox"/> Clay County sales and use | 0.50% | _____ | <input type="checkbox"/> Lyon County transit sales and use | 0.50% |
| <input type="checkbox"/> Clearwater sales and use | 0.50% | _____ | <input type="checkbox"/> Mankato sales and use | 0.50% |
| <input type="checkbox"/> Cloquet sales and use <i>(effective April 1, 2023)</i> | 1.00% | _____ | <input type="checkbox"/> Maple Grove sales and use | 0.50% |
| <input type="checkbox"/> Cook County sales and use | 1.00% | _____ | <input type="checkbox"/> Marshall sales and use | 0.50% |
| <input type="checkbox"/> Cook County transit sales and use | 0.50% | _____ | <input type="checkbox"/> McLeod County transit sales and use <i>(effective January 1, 2020)</i> | 0.50% |
| <input type="checkbox"/> Crow Wing County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Medford sales and use | 0.50% |
| <input type="checkbox"/> Dakota County transit sales and use | 0.25% | _____ | <input type="checkbox"/> Metro area sales and use for housing | 0.25% |
| <input type="checkbox"/> Detroit Lakes sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Metro area transportation sales and use | 0.75% |
| <input type="checkbox"/> Dodge County transit sales and use <i>(effective January 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Mille Lacs County transit sales and use | 0.50% |
| <input type="checkbox"/> Douglas County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Minneapolis sales and use | 0.50% |
| <input type="checkbox"/> Duluth sales and use | 1.50% | _____ | <input type="checkbox"/> Moose Lake local sales and use | 0.50% |
| <input type="checkbox"/> East Grand Forks sales and use | 0.50% | _____ | <input type="checkbox"/> Moorhead sales and use | 0.50% |
| <input type="checkbox"/> Edina sales and use | 1.00% | _____ | <input type="checkbox"/> Morrison County transit sales and use | 0.50% |
| <input type="checkbox"/> Elk River sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> Mower County transit sales and use | 0.50% |
| <input type="checkbox"/> Excelsior sales and use <i>(effective October 1, 2019)</i> | 0.50% | _____ | <input type="checkbox"/> New London local sales and use | 0.50% |
| <input type="checkbox"/> Fairmont local sales and use | 0.50% | _____ | <input type="checkbox"/> New Ulm sales and use | 0.50% |
| <input type="checkbox"/> Fergus Falls sales and use | 0.50% | _____ | <input type="checkbox"/> Nicollet County transit sales and use | 0.50% |
| <input type="checkbox"/> Fillmore County transit sales and use | 0.50% | _____ | <input type="checkbox"/> Nobles County transit sales and use <i>(effective January 1, 2021)</i> | 0.50% |

Sales and Use Tax (continued)

| | Rate | Effective date (mm/dd/yyyy) |
|---|-------|--------------------------------|
| <input type="checkbox"/> Norman County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> North Mankato sales and use | 0.50% | _____ |
| <input type="checkbox"/> Oakdale sales and use | 0.50% | _____ |
| <input type="checkbox"/> Olmsted County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Otter Tail County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Perham sales and use (effective January 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Pine County transit sales and use | 0.50% | _____ |
| <input type="checkbox"/> Polk County transit sales and use | 0.25% | _____ |
| <input type="checkbox"/> Proctor sales and use | 1.00% | _____ |
| <input type="checkbox"/> Ramsey County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Redwood County transit sales and use (effective April 1, 2019) | 0.50% | _____ |
| <input type="checkbox"/> Renville County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Rice County transit sales and use | 0.50% | _____ |
| <input type="checkbox"/> Rochester sales and use tax | 0.75% | _____ |
| <input type="checkbox"/> Rogers sales and use (effective October 1, 2019) | 0.25% | _____ |
| <input type="checkbox"/> Roseau County transit sales and use tax (effective January 1, 2022) | 0.50% | _____ |
| <input type="checkbox"/> Sauk Center sales and use (effective January 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Scanlon sales and use (effective January 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Scott County transit sales and use | 0.50% | _____ |
| <input type="checkbox"/> Sherburne County transit sales and use (effective January 1, 2019) | 0.50% | _____ |
| <input type="checkbox"/> Spicer sales and use | 0.50% | _____ |
| <input type="checkbox"/> Staples sales and use | 0.50% | _____ |
| <input type="checkbox"/> Stearns County transit sales and use . . . | 0.25% | _____ |
| <input type="checkbox"/> Steele County transit sales and use | 0.50% | _____ |
| <input type="checkbox"/> St. Cloud Area sales and use (includes the cities of Sartell, Sauk Rapids, St. Augusta, St. Cloud, St. Joseph and Waite Park) | 0.50% | _____ |
| <input type="checkbox"/> St. Louis County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> St. Paul sales and use | 0.50% | _____ |
| <input type="checkbox"/> St. Peter sales and use | 0.50% | _____ |
| <input type="checkbox"/> Todd County transit sales and use | 0.50% | _____ |
| <input type="checkbox"/> Two Harbors sales and use (effective October 1, 2019) | 1.00% | _____ |
| <input type="checkbox"/> Virginia sales and use (effective January 1, 2020) | 1.00% | _____ |
| <input type="checkbox"/> Wabasha County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Wadena County transit and use tax | 0.50% | _____ |
| <input type="checkbox"/> Waite Park sales and use | 0.50% | _____ |
| <input type="checkbox"/> Walker sales and use | 1.50% | _____ |
| <input type="checkbox"/> Warren sales and use | 0.50% | _____ |
| <input type="checkbox"/> Waseca County transit sales and use (effective April 1, 2019) | 0.50% | _____ |
| <input type="checkbox"/> Washington County transit sales and use . | 0.50% | _____ |
| <input type="checkbox"/> West St. Paul sales and use (effective January 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Willmar sales and use (effective October 1, 2019) | 0.50% | _____ |
| <input type="checkbox"/> Winona County transit sales and use . . . | 0.50% | _____ |
| <input type="checkbox"/> Worthington sales and use (effective January 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Wright County transit sales and use | 0.50% | _____ |

Vehicle Excise Tax

REGISTER FOR ALL VEHICLE EXCISE TAXES

| | Rate | Effective date (mm/dd/yyyy) |
|--|---------|--------------------------------|
| <input type="checkbox"/> Anoka County | \$20.00 | _____ |
| <input type="checkbox"/> Beltrami County | \$20.00 | _____ |
| <input type="checkbox"/> Carlton County | \$20.00 | _____ |
| <input type="checkbox"/> Carver County | \$20.00 | _____ |
| <input type="checkbox"/> Dakota County | \$20.00 | _____ |
| <input type="checkbox"/> Goodhue County (effective January 1, 2019) | \$20.00 | _____ |
| <input type="checkbox"/> Hennepin County | \$20.00 | _____ |
| <input type="checkbox"/> Kandiyohi County (effective April 1, 2019) | \$20.00 | _____ |
| <input type="checkbox"/> Otter Tail County | \$20.00 | _____ |
| <input type="checkbox"/> Ramsey County | \$20.00 | _____ |
| <input type="checkbox"/> Rogers (effective October 1, 2019) | \$20.00 | _____ |
| <input type="checkbox"/> Sauk Center (effective January 1, 2020) | \$20.00 | _____ |
| <input type="checkbox"/> Scott County | \$20.00 | _____ |
| <input type="checkbox"/> St. Louis County | \$20.00 | _____ |
| <input type="checkbox"/> Washington County | \$20.00 | _____ |
| <input type="checkbox"/> Willmar (effective October 1, 2019) | \$20.00 | _____ |

Special Local Taxes

REGISTER FOR ALL 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"/> Lake County lodging (effective October 1, 2020) | 4.00% | _____ |
| <input type="checkbox"/> Lake of the Woods County lodging (effective January 1, 2021) | 3.00% | _____ |
| <input type="checkbox"/> Mankato food and beverage | 0.50% | _____ |
| <input type="checkbox"/> Mankato entertainment | 0.50% | _____ |
| <input type="checkbox"/> Mankato lodging (effective October 1, 2021) | 3.00% | _____ |
| <input type="checkbox"/> Marshall food and beverage | 1.50% | _____ |
| <input type="checkbox"/> Minneapolis downtown liquor | 3.00% | _____ |
| <input type="checkbox"/> Minneapolis lodging (effective October 1, 2019) | 3.00% | _____ |
| <input type="checkbox"/> Minneapolis downtown restaurant | 3.00% | _____ |
| <input type="checkbox"/> Minneapolis entertainment | 3.00% | _____ |
| <input type="checkbox"/> North Mankato food and beverage (effective April 1, 2020) | 0.50% | _____ |
| <input type="checkbox"/> Proctor food and beverage | 1.00% | _____ |
| <input type="checkbox"/> Rochester lodging | 7.00% | _____ |
| <input type="checkbox"/> St. Cloud Area food and liquor | 1.00% | _____ |
| <input type="checkbox"/> St. Paul lodging (50 or more rooms) | 7.00% | _____ |
| <input type="checkbox"/> St. Paul lodging (fewer than 50 rooms) . . | 3.00% | _____ |
| <input type="checkbox"/> Two Harbors lodging (effective October 1, 2020) | 1.00% | _____ |
| <input type="checkbox"/> Woodbury lodging | 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 7, 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

Airline Flight Property Tax

You must register to file the Airline Flight Property if you own, lease, loan, or make available flight property to an airline company operating in Minnesota.

1 Mailing address for tax returns and information

City State Zip code

2 Contact person within organization

Name Title

Daytime Phone Email Address

Railroad Property Tax

You must register to file Railroad Property Tax if you are a railroad company doing business in Minnesota. Railroad operating property is all property owned or used on a regular and continual basis by a railroad company in the performance of railroad transportation services, including without limitation: franchises, rights-of-way, bridges, trestles, shops, docks, wharves, buildings, and structures.

Examples of operating property: railroad track, track materials, and land needed for the track, buildings and structures, bridges and office space used for dispatching trains.

1 Mailing address for tax returns and information

City

State

Zip code

2 Contact person within organization

Name

Title

Daytime Phone

Email Address

State Assessed Property Tax

You must register to file State Assessed Property Tax if? (can't find this on website)

1 Mailing address for tax returns and information

City

State

Zip code

2 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 are 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, **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 Minnesota gross income, 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 allocable 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 transact business or own 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

If you provide taxable health care goods or services in Minnesota, or if you sell, deliver, or distribute legend drugs in Minnesota, you must register to file and pay the MinnesotaCare taxes that apply to you.

For more information on the taxes and who must register for each, see page 11 of the instructions.

1 Date of first receipts from taxable goods, services, or legend drug sales, or date of first Legend Drug Use Tax obligation:

| | | |
|-------|-----|------|
| | | |
| month | day | year |

2 Are you a remote seller? Yes No

(A remote seller is a business that sells its products to customers in a state without having physical presence in that state. For MinnesotaCare taxes, remote sellers include out-of-state businesses that sell or distribute legend drugs, hearing aids and related equipment, or prescription eyewear in Minnesota.)

3 MinnesotaCare tax types (*check all that apply*):

Provider Tax. Check the boxes that best describe your profession or business:

- Acupuncture Practitioner
- Chiropractor
- Clinic
 - Dental Clinic
 - Medical Clinic
 - Other (*specify*): _____

- Counselor
- Dentist
- Hearing Aid Dispenser
- Licensed Independent Clinical Social Worker
- Licensed Marriage and Family Therapist
- Optician/Optical Supplier
- Optometrist
- Physical Therapist
- Physician/Osteopath/Surgeon
- Psychologist
- Psychotherapist
- Other (*specify*): _____

Hospital Tax

Surgical Center Tax

Wholesale Drug Distributor Tax. Check the boxes that best describe your business:

- Drug Wholesaler or Manufacturer
- Medical Gas Distributor
- Pharmacy (for Wholesale Transactions)
- Repackager
- Other (*specify*): _____

Legend Drug Use Tax. Check the boxes that best describe your business:

- Pharmacy
- Other (*specify*): _____

| | | | |
|--|------------|---------------|----------|
| 4 Mailing Address for MinnesotaCare Taxes Information | City | State | ZIP Code |
| Contact Person within Organization for MinnesotaCare Taxes | Title | Daytime Phone | |
| Email Address | Fax Number | | |