

MAINE REVENUE SERVICES - APPLICATION FOR SALES AND USE TAX REGISTRATION ONLY
FOR USE BY SOLE-PROPRIETORSHIP OWNERS WITH NO EMPLOYEES



Return Application by fax (207) 287-3733 or mail to:
Department of Labor, Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057

SECTION 1 — TAXPAYER INFORMATION

1. BUSINESS INFORMATION
Owner Name _____ E-mail address _____
Social Security Number _____ Business Trade Name (if any) _____
Primary Mailing Address _____ Business Phone Number _____
Street Address of Business Location (Physical Location) _____

2. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, etc.): _____
3. DO YOU OWN OTHER BUSINESSES? Yes No (If you do not own other businesses, skip to #4)
Other Business Name _____ Other Business Name _____
Fed. Employer's ID No. (EIN) _____ Federal Employer's ID No. (EIN) _____
Address _____ Address _____

4. BUSINESS OWNERSHIP INFORMATION Business Ownership Date: ____ - ____ - ____ If this is a new start-up, check here and go to #5:
How did you get the business? Purchase Foreclosure Sale Did you get all of the previous owners business or assets? Yes No
 Merger Bankruptcy Sale Did the previous owner retain a portion of the old business? Yes No
 Other (describe) _____
Previous Business Name _____
Previous Business Address _____
Did the previous owner do business in Maine? Yes No Did the previous owner have employees in Maine? Yes No
Previous Owner's: Federal EIN/SSN _____ Sales Tax Registration No. _____
UC Employer Account No. _____ Service Provider Tax Registration No. _____

SECTION 5 — SALES AND USE TAX

5. BUSINESS TRADE NAME: _____
6. Select only one registration. SALES & USE TAX REGISTRATION **OR** USE TAX REGISTRATION ONLY:
7. REGISTRATION DATE FOR SALES/USE TAX: ____ / ____ / ____ (This is the date you began selling goods or making rentals, providing services or making purchases subject to sales tax, use tax or recycling assistance fees.)
8. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: _____
9. WILL YOU BE ENGAGED IN ANY OF THESE ACTIVITIES: SELLING - PREPARED FOODS, TIRES, MOTOR VEHICLE OIL, PREPAID WIRELESS, LEAD ACID BATTERIES OR FUEL/ELECTRICITY TO A MANUFACTURER; RENTAL OF LIVING SPACE AT A CONDOMINIUM,* VACATION HOME,*COTTAGE, *HOTEL, MOTEL OR ROOMING HOUSE; OR RENTAL OF AUTOMOBILES? Yes No
*more than 14 days per calendar year
10. FILING FREQUENCY: Choose the filing frequency that applies to your estimated sales tax liability. Make entries **ONLY** in the section that applies to you.
NONSEASONAL BUSINESS **OR** **SEASONAL BUSINESS**
(If your business will be open all year, use this section.) (If your business will be open for only part of the year, check the months that apply.)
Filing Frequency Estimated Tax Liability is
 Monthly \$600.00 or more per month
 Quarterly \$100.00-\$599.99 per month
 Semi-Annually \$0.00-\$99.99 per month
 Annually Less than \$50.00 per year
 January May September
 February June October
 March July November
 April August December
11. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ _____
(Your application cannot be processed if this question is not completed.)
12. CONSOLIDATED REPORTING INFORMATION: You must have two or more business locations with the same owner and federal EIN or SSN.
 I request to file consolidated sales/use tax returns.
If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____
13. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address:
Address: _____ Email Address: _____
Attention: _____
Telephone: _____

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner or personal representative.

SIGNATURE _____ TITLE _____ DATE _____ TELEPHONE NUMBER _____

PLEASE PRINT OR TYPE YOUR NAME _____

SPECIFIC INSTRUCTIONS

SECTION 1 – TAXPAYER INFORMATION

1. Enter your name as the legal name of the business. Your social security number must be entered in order to process the application. For a sole proprietorship business only one social security number can be used. Enter the primary address as the address that you wish to receive Maine sales tax-related correspondence. Enter the e-mail address where you wish to receive Maine sales tax-related e-mail correspondence. List the trade name (or d.b.a.) and the telephone number of the business. List the physical address of the business location.
2. Provide a brief description of the type of business.
3. Provide the names, EINs, and addresses of other businesses you own. Attach additional sheets if more space is needed.
4. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the start-up box. If you acquire a business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you check the “Other” box, provide a brief explanation.

SECTION 5 – SALES & USE TAX

5. Enter your business name (trade name or doing business as name) if different from the owner’s name entered in Section 1.
6. Persons who do not make sales, but make purchases for use in Maine that are subject to Maine sales tax (taxable purchases) must register to file use tax returns. Select one type of registration.
7. Enter the date you began selling goods or making rentals, providing services or making purchases subject to sales tax, use tax or recycling assistance fees.
8. A business description for sales/use tax registration purposes is required.
10. If a nonseasonal business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Checking Seasonal requires a monthly return for each month your business will be open.
11. This figure is an estimate only and is used only to determine whether you are eligible to receive a provisional resale certificate.
12. To file consolidated sales/use tax returns, you must have two or more business locations with the same owner and use the same Employer Identification Number or social security number.
13. Enter your business address. Sales/use tax returns will be mailed to this address. Complete only if different from the owner’s address entered in Section 1. **Do not enter a paid preparer’s address.**