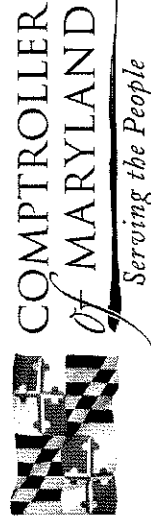


Notice



Comptroller of Maryland • Revenue Administration Division • 110 Carroll Street • Annapolis, Maryland 21401
410-767-1300 (Baltimore area) or 1-800-492-1751 (elsewhere in Maryland)
E-mail: taxhelp@comp.state.md.us • World Wide Web: www.marylandtaxes.com

2006 Notice To Exempt Veterans Organizations

Comptroller Schaefer is pleased to announce that the 2006 session of the Maryland General Assembly has enacted legislation to exempt purchases made by certain veterans organizations, their auxiliaries or their units, from July 1, 2006 through June 30, 2009 if the purchases are made to carry on their exempt purposes. These organizations must possess a 501(c)(19) letter of determination from the Internal Revenue Service as evidence of qualification for this exemption and they must apply for a Maryland sales and use tax exemption certificate.

A Combined Registration Application is enclosed for your use in applying for the exemption certificate. You should complete Section A of the application and submit it with copies of the determination letter, Articles of Incorporation, and organizational by-laws. A Federal Employer's Identification Number (EIN) is required to process your application and an officer's signature is required at Section E. An incomplete application and failure to submit required documents will delay the issuance of the certificate.

If you are not sure of your organization's EIN, you may contact the Internal Revenue Service's Exempt Entity Unit at 877 829-5500 for written confirmation. They will also advise you on how to apply for a new EIN if necessary.

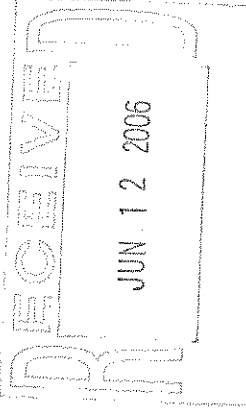
You may obtain a copy of your organization's Articles of Incorporation by contacting the Maryland Department of Assessments and Taxation at 410 767-1330 or 1340 and you may be able to print a copy from their website at www.dat.state.md.us.

The issuance of a sales and use tax exemption certificate by the Comptroller to your organization will have no effect on your organization's responsibility for collection and remittance of the sales and use tax on your sales conducted through an unrelated trade or business. In addition, the exemption certificate number may not be placed on a resale certificate. You should continue to use the sales and use tax license number on resale certificates you issue to vendors for resale exclusion on tangible personal property you purchase for resale.

Once issued, the exemption certificate may be used to make tax free purchases of tangible personal property and taxable services that will be used in carrying on the exempt purpose of the organization.

The completed application and the required supporting documents should be mailed to the following address with the notation "Exempt Veterans Org" on the envelope:

Comptroller of Maryland
Revenue Administration Center
Central Registration Unit
Annapolis, MD 21401



Questions should be directed to our Taxpayer Service Baltimore Branch Office at 410 767-1300 (Baltimore area) or 800-492-1751 (elsewhere in Maryland).

For the deaf and hard of hearing: TTY users can call via Maryland Relay at 711 in Maryland or 1-800-735-225 from elsewhere. If you need a reasonable accommodation for a disability, please contact us before you visit. If you need the information in this publication in an alternate format, contact the Comptroller's Office.



Combined Registration Application



You can register online 24 hours a day at www.marylandtaxes.com

Use this application to register for:

- ◆ Admissions and amusement tax account
- ◆ Alcohol tax license*
- ◆ Income tax withholding account
- ◆ Motor fuel tax account*
- ◆ Sales and use tax license
- ◆ Use tax account
- ◆ Sales and use tax exemption certificate (for non-profit organizations)
- ◆ Tire recycling fee account
- ◆ Tobacco tax license*
- ◆ Transient vendor license
- ◆ Unemployment insurance account

*Further registration is required for motor fuel, alcohol or tobacco taxes before engaging in business. The appropriate division of the Comptroller's Office will contact you and provide the necessary forms.

Other requirements

Depending on the nature of your business, you may be required to contact or register with other agencies. The following list may help you determine which agencies to contact.

- ◆ **Local Licenses** may be required for corporations or individuals doing business in Maryland. Local licenses may be obtained from the Clerk of the Circuit Court for the jurisdiction in which the business is to be located.
- ◆ **Domestic and foreign corporations and limited liability companies** must register with the Department of Assessments and Taxation, Charter Division, at 301 West Preston Street, Baltimore, Maryland 21201-2395 or call 410-767-1340. Each entity must file an annual personal property return.
- ◆ **Individuals, sole proprietorships and partnerships** which possess personal property (furniture, fixtures, tools, machinery, equipment, etc.) or need a business license must register and file an annual personal property return with the Department of Assessments and Taxation, Unincorporated Personal Property Unit, 301 West Preston Street, Room 806, Baltimore, Maryland 21201-2395. For more information call 410-767-4991.
- ◆ **Every corporation and association** (domestic or foreign) having income allocable to Maryland must file a state income tax return.
- ◆ **All corporations** whose total Maryland income tax for the current tax year can reasonably be expected to exceed \$1,000 must file a declaration of estimated tax. For more information call 410-260-7980 or 1-800-MD TAXES.
- ◆ **To form a corporation**, contact the State Department of Assessments & Taxation, 301 West Preston Street, Baltimore, Maryland 21201-2315 or call 410-767-1340.

- ◆ **Worker's compensation insurance** coverage for employees is required of every employer of Maryland. This coverage may be obtained from a private carrier, the Injured Worker's Insurance Fund or by becoming self-insured. Contact the IWIF, 8722 Loch Raven Boulevard, Towson, Maryland 21204-6285 or call 410-494-2000 or 1-800-492-0197.
- ◆ **Unclaimed property.** The Maryland abandoned property law requires businesses to review their records each year to determine whether they are in possession of any unclaimed funds and securities due and owing Maryland residents that have remained unclaimed for more than five years, and to file an annual report. Contact the Comptroller of Maryland, Unclaimed Property Section, 301 W. Preston Street, Baltimore, Maryland 21201-2385 or call 410-767-1700 or 1-800-782-7383.

- ◆ **Charitable organizations** may be required to register with the secretary of state if they solicit the public for contributions. Contact the Secretary of State's Office, Annapolis, Maryland 21401 or call 410-974-5534.
- ◆ **Weights and measures.** If you buy or sell commodities on the basis of weight or measure, or use a weighing or measuring device commercially, your firm is subject to the Maryland Weights and Measures Law. To obtain information, call the Department of Agriculture, Weights and Measures Section at 410-841-5790.
- ◆ **Food businesses** are required to be licensed with the Department of Health and Mental Hygiene. Contact your local county health department or call DHMH at 410-767-8400.

Comptroller of Maryland Combined Registration Application

See instructions on page IV

Office use only

SECTION A: All applicants must complete this section.

1a) Federal Employer Identification Number (See instructions)
 -
AND

b) Social security number of owner, officer or agent responsible for taxes (must be supplied)
 - -

2. Legal name of dealer, employer, corporation or owner

3. Trade name (if different from above)

4. Street address of business location (Post office box not acceptable)

City, County, and State _____ ZIP code (nine digits if known) _____

Telephone number (_____) _____ - _____

Fax number (_____) _____ - _____

E-mail address _____

5. Mailing address (post office box acceptable)

City, State _____ ZIP code (nine digits if known) _____

6. Reason for applying:
 New business
 Merger
 Change of entity
 Reorganization
 Reopen/reactivate
 Additional location(s)
 Purchased going business
 Remit use tax on purchases
 Other (describe) _____

7. List previous owner's name, address and telephone number:

8. Indicate registration sought:
 a. Sales and use tax _____ Number if registered: _____
 b. Sales and use tax exemption for non-profit organizations _____
 c. Tire recycling fee _____
 d. Admissions & amusement tax _____
 e. Employer withholding tax _____
 f. Unemployment insurance _____
 g. Alcohol tax _____
 h. Tobacco tax _____
 i. Motor fuel tax _____
 j. Transient vendor license _____

9. Type of ownership: (Check appropriate box)
 a. Sole proprietorship e. Limited liability company
 b. Partnership f. Non-Maryland corporation
 c. Non-profit corporation i. Governmental
 d. Maryland corporation k. Fiduciary l. Business trust

10. Date first sales made in Maryland: _____ 11. Date first wages paid in Maryland subject to withholding: _____

12. If you currently file a consolidated sales and use tax return, enter the number of your account: _____ 13. If you have employees enter the number of your workers' compensation insurance policy or binder: _____

14. (a) Have you paid or do you anticipate paying wages to individuals, including corporate officers, for services performed in Maryland?
 Yes No (b) If yes, enter date wages first paid: _____ 15. Number of employees: _____

16. Estimated gross wages paid in first quarter of operations: _____ 17. Do you need a sales and use tax account only to remit taxes on untaxed purchases?
 Yes No

18. Describe business activity that generates revenue. Specify the product manufactured and/or sold, or the type of service performed.

19. Are you a non-profit organization applying for an exemption certificate? Yes No
 If yes, enclose a non-returnable copy of IRS determination letter, articles of incorporation, bylaws, and other organization documents.

20. If the location described above is primarily engaged in providing support services to other units of the company, please indicate the nature of these activities. Administrative R&D Storage Other (specify) _____

21. Identify owners, partners, corporate officers, trustees, or members: (Please list person whose social security number is listed in Section A.1b first.)

Name and social security number	Title	Home address, city, state, ZIP code	Telephone number

SECTION B: Complete this section to register for an unemployment insurance account.

PART 1.

1. Will corporate officers receive compensation, salary or distribution of profits? Yes No
 If yes, enter date _____

2. Department Of Assessments & Taxation Entity Identification Number _____

3. Did you acquire by sale or otherwise, all or part of the assets, business, organization, or trade of another employer? Yes No

4. If your answer to question 3 is "No," proceed to item 5 of this section. If your answer to question 3 is "Yes," provide the information below.

a. Percentage of common ownership between current business and former business: _____

b. Percentage of assets acquired from former business: _____

c. Date former business was acquired by current business: _____

d. Unemployment insurance number of former business, if known: _____

e. Did the previous owner operate more than one location in Maryland? _____

5. For employers of domestic help only:

a) Have you or will you have as an individual or local college club, college fraternity or sorority a total payroll of \$1,000 or more in the state of Maryland during any calendar quarter?
 Yes No

b) If yes, indicate the earliest quarter and calendar year. _____

6. For agricultural operating only:

a) Have you had or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter?
 Yes No

b) If yes, indicate the earliest quarter and calendar year. _____

PART 2. COMPLETE THIS PART IF YOU ARE A NON-PROFIT ORGANIZATION.

1. Are you subject to tax under the Federal Unemployment Tax Act?
 Yes No

2. If not, are you exempt under Section 3306(c)(8) of the Federal Unemployment Tax Act?
 Yes No

3. Are you a non-profit organization as described in Section 501(c)(3) of the United States Internal Revenue Code which is exempt from Income Tax under Section 501(a) of such code? **If YES, attach a copy of your exemption from Internal Revenue Service.** Yes No

4. Elect option to finance unemployment insurance coverage. See instructions.

a. Contributions

b. Reimbursement of trust fund

If b. is checked, indicate the total taxable payroll (\$8,500 maximum per individual per calendar year) \$ _____ for calendar year 20____.

Type of collateral (check one) Letter of credit Surety bond Security deposit Cash in escrow

SECTION C: Complete this section if you are applying for an alcohol or tobacco tax license.

1. Will you engage in any business activity pertaining to the manufacture, sale, distribution, or storage of alcoholic beverages?
 Yes No

2. Will you engage in any wholesale activity regarding the sale and/or distribution of cigarettes in Maryland?
 Yes No

SECTION D: Complete this section if you plan to sell, use or transport any fuels in Maryland

1. Do you plan to import, or purchase in Maryland, any of the following fuels for resale, distribution, or for your use?
 Yes No

2. Do you transport petroleum in any device having a carrying capacity exceeding 1,749 gallons?
 Yes No

3. Do you store any motor fuel in Maryland?
 Yes No

4. Do you have a commercial vehicle that will travel interstate?
 Yes No

5. If yes, check type below:
 Gasoline (including av/gas)
 Turbine/jet fuel
 Special fuel (any fuel other than gasoline)

If you have answered yes to any question in Section D, call the Motor Fuel Tax Division at 410-260-7215 for the license application.

SECTION E: All applicants must complete this section.

I DECLARE UNDER THE PENALTY OF PERJURY THAT THIS APPLICATION HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT, AND COMPLETE.

SIGN HERE 

Name of Preparer other than applicant _____ Title _____ Date _____

Phone number _____ E-mail address _____

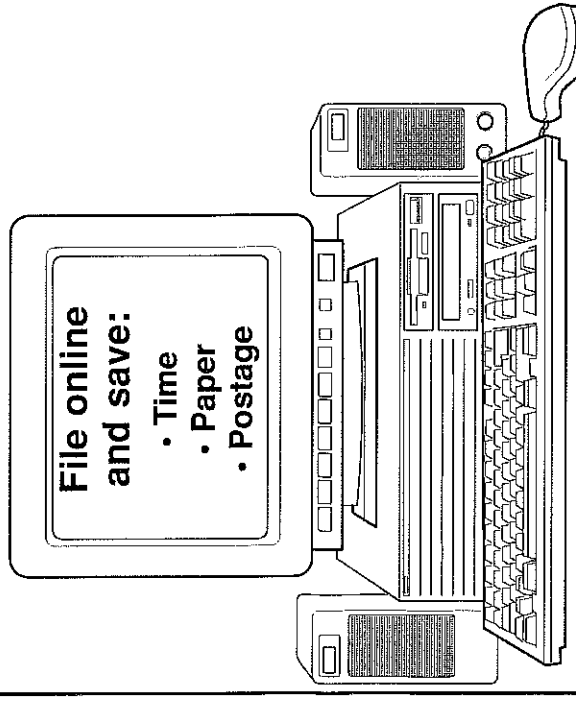
If the business is a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, one member must sign; if a sole proprietorship, the proprietor must sign. (The signature of any other person will not be accepted.)

Instructions for page II

SECTION B. Complete this section if you are an employer registering for unemployment insurance.

PART 1. All industrial and commercial employers and many nonprofit charitable, educational and religious institutions in Maryland are covered by the state unemployment insurance law. There is no employee contribution. An employer must register upon establishing a new business in the state. If an employer is found liable to provide unemployment coverage, an account number and tax rate will be assigned. The employer must report and pay contributions on a report mailed to the employer each quarter by the Office of Unemployment Insurance.

Your Entity Identification Number is assigned by the Maryland Department of Assessments and Taxation. It is an alpha-numeric identifier that appears on the acknowledgment received from that Department. The identifier can



You can apply for the following licenses and open the following accounts online:

- ◆ Admissions and amusement tax account.
- ◆ Income tax withholding account
- ◆ Sales and use tax license account
- ◆ Use tax account
- ◆ Tire recycling fee account
- ◆ Transient vendor license
- ◆ Unemployment insurance account

www.marylandtaxes.com
24 hours a day

also be found on that Department's website at www.dat.state.md.us. (Domestic and foreign corporations and limited liability companies are assigned a number when registering with that Department. Individuals, sole proprietors and partnerships who possess personal property or need a business license also obtain a number when completing the required registration with the Department of Assessments and Taxation.)

PART 2. Complete this part if you are a non-profit organization.

Item 1. Your exemption from the Internal Revenue Service should state if you are exempt from federal unemployment taxes.

Item 2. Check the appropriate box and include a copy of the Internal Revenue Service exemption, if applicable.

Item 4. Indicate your option to finance unemployment insurance coverage:

Option (a) - Contributions.

The employer has the option to pay contributions. A rate assigned by the administration is applied to the first \$8,500 of wages paid to each employee during a calendar year. Contributions are paid on a calendar quarter basis.

An employer who has not been subject to the Maryland unemployment insurance law for a sufficient period of time to have its rates computed is required to pay at the new account rate, which is approximately 2.3%. Thereafter, the employer will be assigned a rate reflecting its own experience with layoffs. If the employer's former employees receive benefits regularly that result in benefit charges, the employer will have a higher tax rate. Employers that incur little or no benefit charges will have a lower tax rate.

Option (b) - Reimbursement of Trust Fund.

The employer may elect to reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid to its former employees during the quarter. A nonprofit organization that elects to reimburse must also provide collateral to protect the administration from default in reimbursement.

If (b) is checked, indicate which method of providing collateral you will use.

For more information on the financing options, call 410-767-2691 or toll free 1-800-492-5524.

Executive order on privacy and state data system security notice

The information on this application will be used to determine if you are liable for certain taxes, to register you and, where appropriate, to issue a required license.

If you fail to provide required information, you will not be properly registered with state tax authorities, and necessary licenses may not be issued. If you operate a business without the appropriate registration and licenses, you may be subject to civil and criminal penalties, including confiscation in some instances.

If you are a sole proprietor, partner or officer in a corporation, you have the right to inspect any tax records for which you are responsible, and you may ask the tax authorities to correct any inaccurate or incomplete information on those records.

This application and the information you provide on it are generally not available for public inspection. This information will be shared with the state tax authorities with whom you should be registered.

Instructions for completing the Maryland Combined Registration Application



Register online at www.marylandtaxes.com

General Instructions

NOTE: Incomplete applications cannot be processed and will be returned. To ensure that your application is processed without delay, be sure to provide all requested information. Please type or print clearly using a dark ink pen. Before mailing this application, be sure to:

1. Complete all of Section A.
2. Answer all questions in all the other sections that pertain to your business.
3. Sign the application in Section E.
4. Detach this instruction sheet from the application.
5. Mail the application to:
 - Comptroller of Maryland
 - Central Registration
 - Revenue Administration Center
 - Annapolis, MD 21411-0001

Instructions for page 1

Item 1 (a) A Federal Employer Identification Number (FEIN) is required by: all Corporations (Regular, Closed, or S), all Partnerships, all Non-Profit Organizations, and Sole Proprietorships who pay wages to one or more employees (a Sole Proprietorship with no employees, other than self, is not required to have a FEIN). If you don't have a FEIN, one can be obtained by visiting the IRS Web site at www.irs.gov.

Item 1 (b) The social security number of the individual owner of the company or officer or agent of a corporation responsible for remitting the taxes is required. Also enter the name of the individual owner, officer or agent responsible for the taxes on the first line of Item 21.

Item 2. Enter the true name of the business, organization, corporation (John Smith, Inc.) partnership (Smith & Jones), individual proprietor or professional (Smith, John T.), or governmental agency.

Item 3. Enter the name by which your business is known to the public (Example: Smith's Ceramics).

Item 8 If you are already registered for any of the taxes listed, enter your registration number.

Item 8 (b) Sales and use tax exemption: Exemption certificates are issued to non-profit charitable, educational or religious organizations, volunteer fire or ambulance companies or volunteer rescue squads located in this state. Possession of an effective determination letter from the Internal Revenue Service stating that the organization qualifies under 501(c)(3) of the Internal Revenue Code may be treated as evidence that an organization qualifies for this exemption. You must enclose a non-returnable copy of the IRS determination letter, articles of incorporation, bylaws, and other organizational documents.

Item 8 (c) Tire recycling fee: You must register for a tire fee account if you will make any sales of tires to a retailer or you are a retailer who purchases tires from an out-of-state tire wholesaler or other person who does not show payment of Maryland's used tire recycling fees on invoices to you.

Item 8 (d) Admissions and amusement tax: Typical activities subject to the admissions and amusement tax include admissions to any place, including motion pictures, athletic events, races, shows and exhibits. Also subject to tax are receipts from athletic equipment rentals, bingo, coin-operated amusement devices, boat rides and excursions, amusement rides, golf greens fees, golf cart rentals, skating, bowling shoe rentals, lift tickets, riding academies, horse rentals, and merchandise, refreshments or a service sold or served in connection with entertainment at a night club or room in a hotel, restaurant, hall or other place where dancing privileges, music or other entertainment is provided.

Item 8 (f) Transient vendor license. If you make sales of property subject to the sales and use tax from either motor vehicles or from roadside or temporary locations, you must, in addition to any other license required by law, obtain and display a transient vendor license. Transient vendor licenses will be issued and reissued only to persons who have sales and use tax and trader's licenses and who are not delinquent in the payment of any state taxes.

Exhibitors at fairs, trade shows, flea markets and individuals who sell by catalogues, samples or brochures for future delivery do not need transient vendor licenses.

Other licenses you may need

In addition to a sales and use tax license, you may also need to obtain one or more of the licenses listed below from your local Clerk of the Court to operate your business in the state of Maryland:

Traders	Plumber & gas fitter	Junk dealer	Music box
Restaurant	Laundry	Auctioneer	Vending machine
Cigarette	Chain store	Hawkers & peddlers	Console machine
Special cigarette	Commercial garage	Billiard table	Wholesale dealer - farm
Construction firm	Storage warehouse	Pinball	machinery

These licenses are issued by the Clerk of the Circuit Court in the County (or Baltimore City) where the business is located. If your business falls into one or more of the above categories, please contact the Clerk of the Court in your county courthouse. Check the blue government pages of your local telephone directory for the street address and phone number. The clerk can also advise you on any local licensing requirements.

Register online

You can file your Combined Registration Application online at www.marylandtaxes.com 24 hours a day. You only view and complete the parts of the application that apply to your situation. It's fast and easy. You'll receive a confirmation number immediately and your account information will be in the mail quickly.

Further registration is required for motor fuel, alcohol or tobacco taxes before engaging in business. The appropriate division of the Comptroller's Office will contact you and provide necessary forms.

Register by fax

You can file your Maryland Combined Registration Application by fax 24 hours a day. When applying by fax, be sure to complete Sections A and E of the application and any other sections that apply to your business. You *must* provide your federal employer ID number, if available, and Social Security number requested in Section A-1 and describe your business in Section A-18. Fax pages I and II of the application separately. Please *do not* fax a cover sheet or our instructions. The Central Registration fax number is 410-767-1571.

Get on the right "TRAC"

The Taxpayer Registration Assistance Center (TRAC), located in Room 206, 301 West Preston Street, Baltimore, Maryland, offers on-the-spot help in completing this application. No appointment is necessary. Please contact us in advance if you need reasonable accommodation due to a disability.

Add registrations by telephone

If you have (or recently had) a business tax registration with the Comptroller's Office, an account with the Unemployment Insurance Division or a business license issued by a clerk of the circuit court, we can open a sales and use tax, admissions and amusement tax or tire recycling fee account for you in just minutes by telephone. Telephone registration eliminates the need for you to fill out a Combined Registration Application. Just give us a call at: 410-767-1300 or 1-800-492-1751.

Questions?



Call Central Registration at 410-767-1313 in Baltimore



Toll free from elsewhere in Maryland 1-800-492-1751

For the hearing impaired: Maryland Relay Service 711 or 1-800-735-2258
Visit our Web site at www.marylandtaxes.com for forms and publications.

Comptroller of Maryland
Central Registration
Revenue Administration Center
Annapolis, MD 21411-0001

