

FROM:
DIVISION OF REVENUE
STATE OF DELAWARE
P.O. BOX 8750
WILMINGTON, DE 19899-8750



State of Delaware Form CRA

COMBINED REGISTRATION APPLICATION FOR STATE OF DELAWARE BUSINESS LICENSE AND/OR WITHHOLDING AGENT

LOCATION OF OFFICES
TOLL-FREE TELEPHONE NUMBER (DELAWARE ONLY) 1 - 800 - 292 - 7826

DOVER

Division of Revenue
Thomas Collins Building
Route 13, Dover, Delaware 19901

Telephone: (302) 744-1085

WILMINGTON

Division of Revenue
State Office Building
820 N. French Street
Wilmington, Delaware 19801

Taxpayers Assistance Section
Telephone: (302) 577-8205

GEORGETOWN

Division of Revenue
20653 Dupont Blvd., Suite 2
Georgetown, Delaware 19947

Telephone: (302) 856-5358

COMBINED REGISTRATION APPLICATION FORM

1. This Combined Registration Application form must be completed by **all** persons or companies conducting any business activity in Delaware or having one or more employees who work in the State of Delaware or who are residents of Delaware for whom you are deducting Delaware income tax. **Part A** is to be completed by all taxpayers. **Part B** must be completed by any person or company paying Delaware withholding tax. **Part C** must be completed by taxpayers applying for a Delaware Business License(s). The attachment for **Contractors Only** is to be attached to the application along with the other appropriate forms listed. The Initial Employer's Report of Delaware Tax Withheld and the Initial Gross Receipts Tax Return are only to be used for your **FIRST** time filing of these returns. Separate checks must accompany each type of tax return(s) you file. A separate Initial Gross Receipts Tax Return must be filed for each type of license acquired.
2. You should receive your personalized Withholding and Gross Receipts forms by the time your next return is due. If you have not received your forms, contact the Business Master File Section at (302) 577-8778. If you have questions concerning the completion of the forms, contact the Withholding Tax Section at (302) 577-8779; or the Gross Receipts Section at (302) 577-8780.
3. All questions in Part A **MUST** be answered; if not applicable, write "NA" in the answer block.
4. This application may not be accepted if all necessary information is not provided.
5. This application must be signed at the end of Part C by the owner or officer and dated.
6. Mail completed application with the **required license fee**, if applicable, to DIVISION OF REVENUE, P.O. BOX 8750, WILMINGTON, DELAWARE 19899-8750.

SPECIFIC INSTRUCTIONS - PLEASE READ CAREFULLY - PLEASE PRINT CLEARLY OR TYPE.

- Line 1. Enter your Federal Employer Identification Number or Social Security number, whichever is used for federal purposes. If you are an employer or your business ownership is not that of a Sole Proprietorship, you must have a Federal Employer Identification number. You can apply for a number using Federal Form SS-4. (Call your nearest IRS office.) If you have applied for a Federal Employer Identification number, please enter "APPLIED FOR" on Line 1 and the Division of Revenue will assign a temporary number until your Federal Identification number has been received. **Notify the Business Master File Unit at (302) 577-8778, when your Federal Employer Identification Number is obtained.** All of your tax returns should be filed under **ONE** identification number. **If you are a sole proprietor and you have a federal identification number, you must enter both numbers on Line 1 of Part A and Part C.**
- Line 2. Enter the name of the business (individual, partnership, corporate name, governmental agency, etc.).
- Line 3. Enter the trade name of your business if different from the primary business name on Line 2.
- Line 4. Enter the address of your primary business location. (A Post Office Box is **NOT** an acceptable location address.)
- Line 5. Enter the address to which correspondence should be mailed if different from your primary business location. If you have a PO Box, enter that information here.
- Line 6. If your business operates on a seasonal basis, enter the month your seasonal activity begins and ends.
- Line 7. Please check the appropriate box which indicates the period of your taxable year. If you are a fiscal year taxpayer, please enter the last month and day of the taxable year.
- Line 8. If incorporated, enter the State in which incorporated.
- Line 9. If incorporated, enter the date on which incorporated.
- Line 10. Enter the date your business operations began or will begin in Delaware.
- Line 11. Check the appropriate box which describes your legal form of business. If you are a sole proprietor and you have a federal identification number, **please ensure that you have entered both numbers on Line 1.** If you are registering to remit withholding taxes for a person performing domestic services in your home, indicate your type of ownership as **#18 Employer-Domestic Employees**. If you are only registering to be a withholding agent as a convenience to your employees and are not conducting business in Delaware, **Check Type ownership #35, Withholding Agent Only.**
- Line 12. On line 11 if you have checked 06 - Sub Chapter S Corporation, please indicate if you have Shareholders that are NOT Delaware residents.
- Line 13. Enter the parent company's name.
- Line 14. Enter the parent company's identification number.
- Line 15. Enter the previous name of your business if it has been changed.
- Line 16. Enter the previous identification number of your business if it has been changed.
- Line 17. Enter the name, title, phone number, fax number and e-mail address of the individual who should be contacted regarding tax matters.
- Line 18. Enter the name, title and social security number of the proprietor, partners or principal officers of your business. If more than three, please attach a separate list. If you have a Registered Agent, provide that information also.
- Line 19. Fully describe the specific nature of your business.

NOTE: Without a COMPLETE application, we cannot process the forms necessary for your filing requirements.



STATE OF DELAWARE
 DEPARTMENT OF FINANCE
 DIVISION OF REVENUE
 820 N. French Street
 Wilmington, Delaware 19801
 (302) 577-8778

COMBINED REGISTRATION APPLICATION FOR STATE OF DELAWARE BUSINESS LICENSE AND/OR WITHHOLDING AGENT

DO NOT WRITE OR STAPLE IN THIS AREA

THIS FORM MUST BE COMPLETED BY ALL PERSONS OR COMPANIES CONDUCTING BUSINESS ACTIVITIES IN DELAWARE

FAILURE TO COMPLETE ALL QUESTIONS MAY RESULT IN DENIAL OF A BUSINESS LICENSE

TEMPORARY FOR OFFICE USE ONLY
 3-

PART A - TO BE COMPLETED BY ALL TAXPAYERS

1 Enter Employer Identification Number 1- or Social Security Number 2-

2 Name Mailing Address if Different

3 Trade Name (If different from above)

4 Primary Location Address

City Country

State Zip Code

6 If business is Seasonal, State Active Months From: Month To: Month

7 Accounting Period (Check appropriate Box) Enter Month and Day of Fiscal Year Ending MO DAY

Calendar Year Fiscal Year - 12 Month Basis Ending

8 If Incorporated Enter State Incorporated 9 Date Incorporated MO DAY YEAR

10 When did or when will you begin operating in Delaware MO DAY YEAR

11 Type of Ownership (Check Appropriate box)

01 <input type="checkbox"/> Sole Proprietorship	08 <input type="checkbox"/> Fiduciary (Estate or Trust)	21 <input type="checkbox"/> Insurance Company	30 <input type="checkbox"/> LLC - Partnership
02 <input type="checkbox"/> Partnership	09 <input type="checkbox"/> Cooperative	23 <input type="checkbox"/> Limited Liability Company	31 <input type="checkbox"/> LLC - Corporation
03 <input type="checkbox"/> Non-Profit Corporation	10 <input type="checkbox"/> Other: Explain _____	24 <input type="checkbox"/> Limited Liability Partnership	32 <input type="checkbox"/> LLC - Non-Elect
04 <input type="checkbox"/> Corporation	11 <input type="checkbox"/> Holding/Investment Company	25 <input type="checkbox"/> Delaware State Government	33 <input type="checkbox"/> LLC - Non-Elect Individual
05 <input type="checkbox"/> Sub-Chapter S Corporation	12 <input type="checkbox"/> Professional Association	26 <input type="checkbox"/> Delaware County Government	34 <input type="checkbox"/> QSSS
06 <input type="checkbox"/> Sub-Chapter S Corporation	18 <input type="checkbox"/> Employer - Domestic Employee(s)	27 <input type="checkbox"/> Delaware Municipal Government	35 <input type="checkbox"/> Withholding Agent Only
07 <input type="checkbox"/> Federal Government	20 <input type="checkbox"/> Bank	28 <input type="checkbox"/> Other State's Government Agency	

12 Sub Chapter S Corporations only - Do you have Shareholders that DO NOT reside in Delaware? YES NO

13 Parent Company Name

14 Parent Employer Identification Number

15 Previous Business Name

16 Previous Identification Number EIN SSN (Circle One)

17 Name of individual who may be contacted regarding tax matters.

Phone E-mail Address

FAX

18 Identify Owners, Partners, Corporate Officers, Registered Agent or Trustees:

Name: Last	First	Title	Social Security #

19 Fully Describe Business Activity (MUST BE COMPLETED)

PART B - TO BE COMPLETED BY ALL EMPLOYERS

Every employer making the payment of wages taxable to a resident or non-resident employee working in Delaware is required to withhold state income taxes. Employers may also withhold Delaware state income tax from residents of Delaware who do not work in Delaware.

The filing frequency for a withholding agent is determined by the amount of withholding paid during a "lookback" period. The lookback period is a twelve month period between July 1 and June 30 immediately preceding the calendar year for which the lookback period is determined. The Division of Revenue will determine the amount of tax reported during the lookback period and advise all withholding agents of their withholding filing method. **All withholding agents having no prior record of withholding will file on a monthly basis until the next "lookback period".**

Amount of Withholding During "Lookback" Period	Filing Method
\$3,600 or Less	Quarterly
\$3,600.01 and Less Than \$20,000	Monthly
\$20,000.01 and Greater	Eighth Monthly

1. Will you have employees that work in Delaware, or withhold DE state income tax from DE residents that do not work in DE? YES NO

2. Do you need a copy of the Delaware State Withholding Tax Tables? YES NO

Sole proprietors and partners are responsible for filing and paying their own Delaware state taxes. This is done by remitting personal estimated taxes on a quarterly basis. To obtain Personal Estimated Tax Packages; call the Individual Master File Unit at (302) 577-8588.

PLEASE NOTE: All employers are also required to register with the Delaware Department of Labor, Unemployment Insurance and report new hires to the Division of Child Support Enforcement.

PART C - TO BE COMPLETED BY TAXPAYERS APPLYING FOR A LICENSE

LICENSE APPLICATIONS WILL NOT BE PROCESSED WITHOUT LICENSE FEE

LICENSE #1 - NAME AND ADDRESS REV CODE 0101-01

1. Enter Federal Employer Identification Number OR Social Security Number

1- -

2- - -

2. Name _____

3. Trade Name if Different from Above _____

4. Business Location Address _____

5. Mailing Address if Different _____

City _____ State _____ Zip Code _____

City _____ State _____ Zip Code _____

6. Describe your business activity _____

<i>FOR OFFICE USE ONLY</i>	
Bus Code	Suffix

6a. Do you sell tires at retail in Delaware from this location? (For exemptions, see [10] on Page 7.) YES NO

6b. Do you sell prepaid wireless telecommunication services at retail from this location? (For exemptions, see [9] on Page 7.) YES NO

7. When did or when will you begin operating in Delaware? _____

8. For what calendar year are you applying? Calendar year ending 12/31/ _____

[] Check if 65 years or older and whose total sales are less than \$10,000 (25% of Annual Fee)

Proration Basis for Initial Licenses	Jan - 100%	Apr - 75%	Jul - 50%	Oct - 25%
Multiply Annual Fee by Respective Month	Feb - 92%	May - 67%	Aug - 42%	Nov - 17%
Percentage and Circle Month Started	Mar - 83%	Jun - 58%	Sep - 33%	Dec - 8%

PLEASE READ PART C INSTRUCTIONS BEFORE COMPLETING COMPUTATION OF THE FEE.

COMPUTATION OF FEE \$ _____ X _____ = \$ _____ x _____ = \$ _____

Annual Fee # of units if Applicable Total License (annual fee X # of units) Prorated Percentage Total Fee

LICENSE #2 - NAME AND ADDRESS REV CODE 0101-01

1. Enter Federal Employer Identification Number OR Social Security Number

1- -

2- - -

2. Name _____

3. Trade Name if Different from Above _____

4. Business Location Address _____

5. Mailing Address if Different _____

City _____ State _____ Zip Code _____

City _____ State _____ Zip Code _____

6. Describe your business activity _____

<i>FOR OFFICE USE ONLY</i>	
Bus Code	Suffix

6a. Do you sell tires at retail in Delaware from this location? (For exemptions, see [10] on Page 7.) YES NO

6b. Do you sell prepaid wireless telecommunication services at retail from this location? (For exemptions, see [9] on Page 7.) YES NO

7. When did or when will you begin operating in Delaware? _____

8. For what calendar year are you applying? Calendar year ending 12/31/ _____

[] Check if 65 years or older and whose total sales are less than \$10,000 (25% of Annual Fee)

Proration Basis for Initial Licenses	Jan - 100%	Apr - 75%	Jul - 50%	Oct - 25%
Multiply Annual Fee by Respective Month	Feb - 92%	May - 67%	Aug - 42%	Nov - 17%
Percentage and Circle Month Started	Mar - 83%	Jun - 58%	Sep - 33%	Dec - 8%

PLEASE READ PART C INSTRUCTIONS BEFORE COMPLETING COMPUTATION OF THE FEE.

COMPUTATION OF FEE \$ _____ X _____ = \$ _____ x _____ = \$ _____

Annual Fee # of units if Applicable Total License (annual fee X # of units) Prorated Percentage Total Fee

9. AMOUNT DUE MUST BE REMITTED WITH THIS APPLICATION. (Total Fee from License # 1 and License # 2.) \$ _____

SIGNATURE _____ TITLE _____ DATE _____

I declare under penalties as provided by law that the information on this application is true, correct and complete.

PART B - REGISTERING TO WITHHOLD DELAWARE INCOME TAXES

Delaware requires that every employer register with the Delaware Division of Revenue. Registration is accomplished by completing this form. Delaware Withholding Agents must use the same identification number as their Federal Employer Identification Number. Every employer required to deduct and withhold tax must file a withholding tax return as prescribed by the statute and pay over to the Division of Revenue or its designated depository the tax required to be deducted and withheld. An initial return is included in this application to use in filing your first return. If you do not receive your preprinted forms in time to file your second return, call the Business Master File Unit at (302) 577-8778. If you do not have Delaware Withholding Tax Tables or need information, call the Withholding Tax Unit at (302) 577-8779 or visit our website (see page 8). The Division of Revenue does not accept common paymasters.

Please Note: All employers are also required to register with the Department of Labor Unemployment Insurance. For information call (302) 761-8484.

Mandatory Electronic Funds Transfer Any employer required under the provisions of §6302 of the Internal Revenue Code to deposit federal employment taxes by electronic funds transfer will be required to deposit Delaware withholding taxes by electronic funds transfer. The effective date for this new requirement is one year after the employer is required to deposit the federal funds electronically. House Bill 605 imposes a penalty on employers who are required by Delaware law but fail to deposit their withholding tax electronically. The penalty is the lesser of 5.0% of the amount that should have been electronically transferred or \$500. Employers who want to participate either as mandated under the Internal Revenue Code requirements or voluntarily for Delaware should contact the Division of Revenue at (302) 577-8231 for additional information and the proper form.

PART C - APPLYING FOR DELAWARE BUSINESS OR OCCUPATIONAL LICENSE(S)

Enter your Federal Identification Number or Social Security Number as entered on Part A. If you are a sole proprietor and you have a federal identification number, you must enter both numbers on Line 1.

Delaware law requires every person, firm or corporation conducting a business within this State to obtain a license and to pay an additional monthly or quarterly fee based on the aggregate gross receipts derived from the operation of such business. Failure to obtain a business license will result in a \$200 penalty if such failure is not self disclosed. **A separate license is required for each separate business activity.** You may apply for two (2) different licenses on this application. Enter the type of license applied for and the business name and address for each separate location and/or activity. Complete the schedule for the COMPUTATION OF FEE for each license. If you start doing business in Delaware after February 1st, you may prorate the fees for your initial year according to the schedule, i.e., if you started doing business in Delaware in the month of April and you are a Retailer, you are required to pay .75 x \$75.00 which is \$56.25. License Fees for all new applications are proratable except Cigarette, Motor Vehicle Dealers, Circus Exhibitors and Outdoor Musical Festival Promoters.

Decals for Cigarette, Merchandise Vending Machines and Amusement Machines are proratable upon first application or as additional machines are purchased and placed in service.

Unless otherwise listed, the annual license fee is \$75 for the first location. Occupational, Professional, General Service, Lessors of Tangible Personal Property and Retailer's licenses require a \$25 license fee for each additional location. Farm Machinery Retailers, Food Processors, Commercial Feed Dealers, Manufacturers and Wholesalers licenses require a \$75 license for each additional location. Contractors, Motor Vehicle Dealers and Steam, Gas and Electric licenses are not required to obtain a license for additional locations. Public utilities (gas, electric, telephone and telegraph) are required to complete this application but are not required to obtain a business license. A complete list of Revenue licenses is contained in this booklet titled "Detailed List of Revenue Licenses and Tax Rates". Any person 65 years of age or older whose gross receipts are less than \$10,000 per year shall pay one quarter (¼) of the annual occupational license fee specified. There is a \$15.00 fee for the replacement of any lost or stolen license.

The license fee must accompany this application. Applications without the license fee will not be processed.

Most businesses are liable for a monthly or quarterly gross receipts tax at rates ranging from 0.077% to 0.576% (.00077 - .00576) in excess of allowable exclusions. Unless expressly provided in the statutes, the term "gross receipts" is the total receipts of a business for goods sold or services rendered and no deduction is made for the cost of goods or property sold, labor costs, interest expense, delivery costs, State or Federal taxes or any other expenses. For additional information visit our website: www.revenue.delaware.gov. Select business tax questions, then scroll down to "Tax Tips". After you have filed your application, the Division of Revenue will mail the appropriate forms required to report and pay the Gross Receipts Tax. An initial quarterly return is included in this application to use in filing your first return. Please refer to the table on the next page to determine the tax rate and exclusion amount for your business activity. If you do not receive your pre-printed forms in time to file your second return, call the Business Master File Unit at (302) 577-8778.

DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES

Category	Business Group Code	Annual Fee	Additional Locations	Tax Rate Effective 1/1/12	Tax Rate Effective 1/1/14	Returns Due	Exclusion
Advertising Agency	101	\$ 75	\$ 25	0.004023	0.003983	Monthly	\$ 100,000
Amusement Machine Owner	105						
Business License Fee		75	25	0.004023	0.003983	Monthly	100,000
Each Machine (Decal)	131	75	-	-	-	-	-
Auctioneer Non-Resident Each County	519	225	225	0.004023	0.003983	Monthly	100,000
Auctioneer Resident	520	75	25	0.004023	0.003983	Monthly	100,000
Broker	120	75	25	0.004023	0.003983	Monthly	100,000
*Cigarette							
* Wholesaler and/or Affixing Agent	213	200	200	-	-	-	-
Wholesale Bus. License also needed	214	75	75	0.004023	0.003983	Monthly	100,000
* Retail Permit (3 years)	201	15	-	-	-	-	-
Vend. Mach. Decals Ea. Machine	212	3	-	-	-	-	-
*Circus Exhibitor	126	750	-	-	-	-	-
Non-profit Organizations		300	-	-	-	-	-
Commercial Feed Dealers	360	75	75	0.001006	0.000996	Monthly	100,000
Commercial Lessors	198	75	25	0.004023	0.003983	Monthly	100,000
Contractors	331	75	-	0.006537	0.006472	Monthly	100,000
Developers	332	75	-	0.006537	0.006472	Monthly	100,000
Non-Residents (Bonding Requirements)	335	75	-	0.006537	0.006472	Monthly	100,000
Construction Transportation	333	75	-	0.006537	0.006472	Monthly	100,000
Crude Oil Lightering Operator	713	100,000	-	-	-	Annually	-
Drayperson or Mover	026	75	25	0.004023	0.003983	Monthly	100,000
Electric Use Tax	708	-	-	.0425/.0200	.0425/.0200	Tech Info Memo 97-8 and 97-9	
Farm Machinery Retailer	394	75	75	0.001006	0.000996	Monthly	100,000
Finance or Small Loan Agency	144	450	450	-	-	-	-
Food Processors	374	75	75	0.002012	0.001991	Monthly	100,000
Gas Use Tax	704	-	-	.0425/.0200	.0425/.0200	Tech Info Memo 97-8 and 97-9	
General Services	099	75	25	0.004023	0.003983	Monthly	100,000
[1] [8] Grocery Supermarkets	404	90	40	0.0033	0.003267	Monthly	100,000
[2] Hotel -- Per Suite / Per Room	152	30/25	-	0.08	0.08	Monthly	-
Lessee/Use of Tangible Personal Property	612						
Motor Vehicles	613	-	-	0.020114	0.019914	Quarterly	-
With Retail License	611	-	-	0.020114	0.019914	Quarterly	-
Lessor of Tangible Personal Property	602	75	25	0.003017	0.002987	Quarterly	300,000
Motor Vehicles	603	75	25	0.003017	0.002987	Quarterly	300,000
Manufacturers	356	75	75	0.001886	0.001260	Monthly	1,250,000
Manufacturers, Automobile	357	75	25	0.001886	0.000945	Monthly	1,250,000
Manufacturers, Clean Energy Technology Device	358	75	25	-	0.000945	Monthly	1,250,000
Manufacturers Representative	045	75	25	0.004023	0.003983	Monthly	100,000
[2] Motel - Per Room	161	25	-	0.08	0.08	Monthly	-
[7] *Motor Vehicle Dealer	450	100	-	2.00 ea veh.	2.00 ea veh.	Quarterly	-
Occupational / Professional	099	75	25	0.004023	0.003983	Monthly	100,000
*Outdoor Music Festival Promoter	108	750	-	-	-	-	-
Parking Lot or Garage Operator	174	75	35	0.004023	0.003983	Monthly	100,000
Petroleum Dealers							
[3] [8] Retailer	387	90	40	0.007543	0.007468	Monthly	100,000
[4] Wholesaler	368	75	75	0.004023	0.003983	Monthly	100,000
Personal Services	007	75	25	0.004023	0.003983	Monthly	100,000
Photographer - Resident	178	75	25	0.004023	0.003983	Monthly	100,000
*Transient - Plus \$25 per day	194	-	-	0.004023	0.003983	Monthly	100,000

DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES

Category	Business Group Code	Annual Fee	Additional Locations	Tax Rate Effective 1/1/12	Tax Rate Effective 1/1/14	Returns Due	Exclusion
Private Detective (State Police Approval Required)	183	75	25	0.004023	0.003983	Monthly	100,000
Professional Services	007	75	25	0.004023	0.003983	Monthly	100,000
Public Utilities	701	—	—	0.0425/0.0200	0.0425/0.0200	Monthly	—
Cable Television and Satellite	707	—	—	0.02125	0.02125	Monthly	—
Telecommunications	709	—	—	0.0500	0.0500	Monthly	—
[5]Electric Utility	708	—	—	0.0425/.0200	0.0425/.0200	Monthly	—
Gas Utility	704	—	—	0.0425/.0200	0.0425/.0200	Monthly	—
[6] Telephone & Telegraph Wire Tax	702	Contact the Division of Revenue at 302-577-8778.				Annually	—
Real Estate Broker	581	75	25	0.004023	0.003983	Monthly	100,000
Restaurant Retailer	393	75	25	0.006537	0.006472	Monthly	100,000
[8] Retailer -General	396	90	40	0.007543	0.007468	Monthly	100,000
[8] Transient (Registration & Bonding Required)	400	90	40	0.007543	0.007468	Monthly	100,000
*[8] Transient 10 days or less	403	40	—	0.007543	0.007468	After 10th day	3,000
[9] Retail E911 Prepaid Wireless (Eff. 01/01/15)	409	—	—	—	\$0.60/transaction	Quarterly	—
[10] Retail - Tire Sales (Eff. 01/01/07)	406	—	—	\$2.00/tire sold	\$2.00/tire sold	Monthly	—
Sales Representative	186	75	—	—	—	—	—
Security Guard Co. (State Police Approval Required)	183	75	25	0.004023	0.003983	Monthly	100,000
Security Systems (State Police Approval Required)	100	115	25	0.004023	0.003983	Monthly	100,000
Showperson	189	375	—	—	—	—	—
Steam, Gas & Electric	703	50	1st year	0.001	0.001	Annually	—
Taxicab or Bus Operator --1st Veh / Each	173	45	30	—	—	—	—
[2] Tourist Home--Per Room (Min. 5 Rooms)	192	15	—	0.08	0.08	Monthly	—
Trailer Park --Each Space	193	10	—	—	—	—	—
[8] Transient Nursery Retailer	405	90	90	0.007543	0.007468	Monthly	100,000
Transportation Agent	056	75	25	—	—	—	—
Travel Agency	097	225	25	—	—	—	—
Machine Decals							
Amusement Machine	131	75	—	—	—	—	—
Vending Machine --Each Machine	399	5	—	—	—	—	—
Cigarette --Each Machine	212	3	—	—	—	—	—
(Business License Also Needed)							
Wholesalers	377	75	75	0.004023	0.003983	Monthly	100,000

* Those categories marked with an asterisk (*) are not proratable and the full amount must be paid.

[1]Grocery Supermarkets –

The 2014 tax rate is .003267 on all taxable gross receipts.

The 2012 tax rate for the first \$2 million is .0033 and .006181 on the remaining taxable gross receipts.

[2]Hotels, Motels and Tourist Homes – The eight percent (8%) tax is collected from the guest and remitted to the Division of Revenue.

[3]Petroleum Retailers –

The 2014 composite rate includes the General Fund tax of .007468 and a Hazardous Substance tax of .009.

The 2012 composite rate includes the General Fund tax of .007543 and a Hazardous Substance tax of .009.

[4]Petroleum Wholesalers –

The 2014 composite rate includes the General Fund tax of .003983, a Hazardous Substance tax of .009 and surtax of .002489.

The 2012 composite rate includes the General Fund tax of .004023, a Hazardous Substance tax of .009 and surtax of .002514.

[5]Electric Utility – The tax rate is .0235 (Effective 8/01/09) for electric consumed by manufacturers, food processors and agribusinesses.

[6]Interstate calls are exempt.

[7]Motor Vehicle Dealer – House Bill 163, effective August, 1999, requires Motor Vehicle Dealers who self-finance any sale of a motor vehicle to a retail buyer without charging interest to file an original surety bond in the principal sum of \$25,000 with the Division of Revenue.

[8]Retail Crime Fee – This license fee includes an additional \$15.00. This is an annual fee assessed in accordance with HB 458 of the 144th General Assembly.

[9] E911 Prepaid Wireless Surcharge - Retail transactions subject to the \$0.60 E911 Prepaid Wireless Surcharge must occur in Delaware, be shipped to a consumer with a Delaware address, or include a consumer with a mobile-phone telephone number associated with a Delaware location. Retail transactions exempt from the Surcharge include any business that sells 10 minutes or less or \$5.00 or less in prepaid wireless services. The Surcharge does not apply to any prepaid wireless service provided to a person through the Lifeline program.

[10] Retail Tire License and Scrap Tire Fee – Exemptions include tires sold for farm tractors and off-highway vehicles (dirt bikes, off-road ATVs), tires sold as part of a vehicle sale, and wholesale tire sales.

REPORTING OF NEW HIRES

Delaware Law requires that every employer who is required to withhold Delaware income tax from its employees is also required to report the hiring of new employees to the Division of Child Support Enforcement. The report must be made within 20 days of hiring the new employee(s) and must contain the name, address and social security of the employee and the name, address and federal employer identification number of the employer. The report may be made using federal form W-4 or an equivalent form of your choice. The report may be in paper and mailed to Division of Child Support Enforcement, New Hire Reporting, P.O. Box 913, New Castle, DE 19720, faxed to (302) 577-4873 or E-mail to: newhires@state.de.us. Reports may be made by electronic or magnetic media and a multistate employer may elect to report to one state. For more information concerning multistate or magnetic filing, call the Division of Child Support Enforcement at (302) 577-7171. Contact the Customer Service Unit at (302) 369-2160 for specific questions.

UNEMPLOYMENT INSURANCE

In addition to registering as an employer with the Division of Revenue, all employers must file Form UC-1 with the State of Delaware, Department of Labor. Employers are required to pay unemployment insurance taxes with respect to any calendar year if they (a) pay wages of \$1,500 or more during any calendar quarter in that year or (b) employ at least one person for 20 days during such calendar year, each day being in a different week. If you have any questions concerning your filing requirements with the Department of Labor you may write to Department of Labor, Division of Unemployment Insurance, P.O. Box 9950, Wilmington, DE 19809 or by calling (302) 761-8484.

PLACES TO FIND ADDITIONAL INFORMATION DIVISION OF REVENUE

The Office of Business Taxes of the Division of Revenue has a Home Page especially designed for business customers to answer questions and assist business taxpayers in obtaining a business license and meeting their filing requirements. The site also permits a business to file many business taxes using the Internet. The address is www.revenue.delaware.gov. At the Division of Revenue's Home Page, select "Business Tax" from the side bar menu.

SPECIFIC CONTACTS AT DIVISION OF REVENUE:

TOPIC	CONTACT	PHONE #	E-MAIL ADDRESS
License Registration / Business Tax Forms	Rhonda Stewart	(302) 577-8253	rhonda.stewart@state.de.us
New Business Compliance	Gina Milligan	(302) 577-8214	gina.milligan@state.de.us
Gross Receipts	Robin Williams	(302) 577-8239	robin.williams@state.de.us
Withholding Tax	Gina Milligan	(302) 577-8214	gina.milligan@state.de.us
Business Electronic Funds Transfer	Rose Livingston	(302) 577-8231	rose.livingston@state.de.us
Business Audit Bureau	Michael Smith	(302) 577-8445	michael.x.smith@state.de.us
Affiliated Finance Companies	Steve Seidel	(302) 577-8455	stephen.seidel@state.de.us
Business Tax Claims for Refunds	Rick Jezyk Ray Benton	(302) 577-825 (302) 577-8268	richard.jezyk@state.de.us raymond.benton@state.de.us
Cigarette Tax	Ray Benton	(302) 577-8268	raymond.Benton@state.de.us
Commercial Lessors	Chuck Peck	(302) 577-8454	charles.peck@state.de.us
Contractors & Developers	Rick Jezyk	(302) 577-8265	richard.jezyk@state.de.us
Corporate Income Tax Amended Returns	Shirley B. Deans	(302) 577-8258	shirley.deans@state.de.us
Petroleum Superfund Tax	Rick Jezyk	(302) 577-8265	richard.jezyk@state.de.us
Occupational Licenses	Matt Fay	(302) 577-8450	matt.fay@state.de.us
Other Tobacco Products	Ray Benton	(302) 577-8268	raymond.benton@state.de.us
Public Accommodations Tax	Steve Seidel	(302) 577-8455	stephen.seidel@state.de.us
Public Utility Tax	Cheryl Taylor	(302) 577-8667	cheryl.taylor@state.de.us
Realty Transfer Tax	Steve Seidel	(302) 577-8455	stephen.seidel@state.de.us
Telecommunications	Cheryl Taylor	(302) 577-8667	cheryl.taylor@state.de.us
Transient Retailers	Matt Fay	(302) 577-8450	matt.fay@state.de.us
Abandoned Property	Rebecca Goldsmith	(302) 577-8692	rebecca.goldsmith@state.de.us
Manufacturer	Steve Seidel	(302) 577-8455	stephen.seidel@state.de.us
Retail, General	William Kirby	(302) 856-5358 x137	william.kirby@state.de.us
Wholesale, General	William Kirby	(302) 856-5358 x137	william.kirby@state.de.us

SPECIAL REQUIREMENTS FOR CONTRACTORS

ALL RESIDENT AND NON-RESIDENT CONTRACTORS must complete the following check list and attach all required documentation and this form to their Combined Registration Application. Please see the instructions on the back of this form. You should also get a copy Technical Information Memorandum TIM 93-5 for contractors. If you did not receive the required forms or if you have questions, contact the Division of Revenue at (302) 577-8205.

RESIDENT CONTRACTORS

Check Off

1. DEPARTMENT OF LABOR FORM UC-1 (Must be completed and attached even if you do not have employees).
2. INDUSTRIAL ACCIDENT BOARD FORM (Must be completed and attached even if you do not have employees).
3. Will you subcontract? YES NO If yes, complete and attach Division of Revenue Form 5060, Statement of Contractors Awarded by General Contractors and Subcontractors. *The civil penalty for failure or refusal to comply with this section is a fine of up to \$10,000 for each occurrence.*
4. Are you applying for a business license for bidding purposes only? YES NO
5. Complete Part C of the Combined Registration Application and attach your check for the license fee.
The license fee is not required if the application is being submitted for bidding purposes only.

NON-RESIDENT CONTRACTORS

1. DEPARTMENT OF LABOR FORM UC-1 (Must be completed and attached even if you do not have employees).
2. INDUSTRIAL ACCIDENT BOARD FORM (Must be completed and attached even if you do not have employees).
3. Will you subcontract? YES NO If yes, complete and attach Division of Revenue Form 5060, Statement of Contractors Awarded by General Contractors and Subcontractors. *The civil penalty for failure or refusal to comply with this section is a fine of up to \$10,000 for each occurrence.*
4. Are you applying for a business license for bidding purposes only? YES NO
5. Non-resident contractors must supply a bond equal to 6% of the contract(s) totaling \$20,000 or more with this application. If you don't have a bonding requirement at this time, check the box on this line and skip item number 6.
A bond is required at the time when the total of all contracts exceeds \$20,000.

6.	Name & Address of person(s) with whom you have this contract(s)	Contract Period	Contract Amount \$

Total Contracts \$ _____ x .06 = \$ _____ (Amount of Bond)

Type of Bond: Cash (Attach Form 1125-C) Surety (Attach Form 1125)

Name of Bonding Company _____ Bond Number _____ Value \$ _____

Letter of Credit Bank Name _____ (Requires Director of Revenue's approval.)

7. Complete Part C of the Combined Registration Application and attach your check for the license fee.
The license fee is not required if the application is being submitted for bidding purposes only.

I declare under penalties as provided by law that this application has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Signature

Title

Date

INSTRUCTIONS FOR SPECIAL REQUIREMENTS FOR CONTRACTORS

Please start by completing the State of Delaware Combined Registration Application for State of Delaware Business License and/or Withholding Agent (Form CRA) in its entirety.

Refer to the Technical Information Memorandum 93-5 for specific requirements of Resident and Non-Resident Contractors and Real Estate Developers.

1. The statute requires that all contractors register with the Department of Labor. Form UC-1 must be completed or you must supply a Certificate of Notice issued by the Division of Unemployment Insurance to document such registration.
2. The statute also requires that you show evidence of insurance to pay Workmen's Compensation. You must supply either a copy of Page 1 of your insurance policy **OR** the name, address, and policy number of your carrier **OR** a copy of Form 22 issued by the Industrial Accident Board which certifies your ability to make direct payments of workmen's compensation. Even if you do not have employees, the Division of Industrial Affairs form is required.
3. Every architect, professional engineer, contractor, or construction manager must file with the Division of Revenue a statement of the total value of any contract or subcontract entered into with a non-resident of the State of Delaware within ten (10) days of entering into such contracts. This statement, Form 5060, must include the names and addresses of the contracting parties. The civil penalty for failure or refusal to comply with this section is a fine of up to \$10,000 for each such occurrence.
4. Non-Resident Contractors are required to obtain a bond equal to six percent (6%) of the contract amount for all single contracts/subcontracts exceeding \$20,000 or when the aggregate of two or more contracts/subcontracts in a calendar year total \$20,000 or more. Form 1125, Non-Resident Contractor Bond, may be used to fulfill this bonding requirement. The Division of Revenue will accept an alternative bond form supplied by your bonding company or cash bonds on any contract amount. The contractor's bond must be filed **before** construction commences on any contract for which a bond is required.

Bonds will be released at the completion of the contract and after a verification that all State tax liabilities have been met. The following information must be supplied at the time of making the request for the release of the bond or a request for a refund of a cash bond.

1. A copy of the contract award.
 2. Date construction commenced.
 3. Date construction ended.
 4. A schedule by month of payments received.
 5. A list of persons (resident and non-resident), with social security numbers, employed at the construction site.
 6. A Schedule by month of the wages paid to the persons referenced in item #5.
5. If this application is for bidding purposes only, please check the box on line four.
 6. Be sure to include your license fee. Your fee is proratable for your initial year, based on what month of the year your business will begin. Only one license fee is required regardless of the number of locations a contractor may have. If you are engaged in any activity other than contracting as described in the Technical Memorandum, you may be required to obtain a separate business license for that activity. The license fee is not required if the application is being submitted for bidding purposes only.
 7. Real Estate Development involves the acquisition of land (raw or improved), the building of structures thereon and the sale of the land with structures to a customer. Persons engaged in the business of a Real Estate Developer are subject to the licensing requirements as a contractor and must complete this form. Contractors are permitted to reduce their gross receipts by amounts paid to subcontractors and Real Estate Developers are permitted to further reduce such receipts by expenses incurred in the development of realty (see Technical Information Memorandum 93-5 for details)

BE SURE TO SIGN THE STATEMENT AT THE BOTTOM ON THE COMBINED REGISTRATION APPLICATION AND THE CONTRACTORS FORM.

STATE OF DELAWARE
 Mail This Copy With Remittance
 Payable To
 Delaware Division of Revenue
 P.O. Box 8995
 Wilmington, DE 19899-8995

**INITIAL
 MONTHLY
 EMPLOYER'S REPORT OF
 DELAWARE TAX WITHHELD**

DO NOT WRITE OR STAPLE IN THIS AREA

089 OR 090

Employer Identification Number

1 -

Social Security Number

2 - -

FOR OFFICE USE ONLY

Suffix

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

PAYMENT DUE DATE 15 days after end of month

PAYMENT FOR PERIOD

FROM			TO		
Month	Day	Year	Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1. AMOUNT WITHHELD AND DUE FOR PERIOD	\$
2. AMOUNT REMITTED	\$

AUTHORIZED SIGNATURE (I DECLARE UNDER PENALTIES OF PERJURY THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.)

DATE

TELEPHONE NUMBER

STATE OF DELAWARE
 Mail This Copy With Remittance
 Payable To
 Delaware Division of Revenue
 P.O. Box 2340
 Wilmington, DE 19899-2340

**INITIAL
 QUARTERLY
 GROSS RECEIPTS
 TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS AREA

028

Employer Identification Number

1 -

Social Security Number

2 - -

FOR OFFICE USE ONLY

S B

S B

FILING PERIOD

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

BUSINESS DESCRIPTION

PAYMENT FOR QUARTER ENDING

PAYMENT DUE DATE

Last day of first month following the end of quarter

GROSS RECEIPTS

1. TOTAL GROSS RECEIPTS	\$	<input type="text"/>
2. LESS EXCLUSION	\$	<input type="text"/>
3. TAXABLE AMOUNT	\$	<input type="text"/>
4. GROSS RECEIPTS TAX, LINE 3 X <input type="text"/> TAX RATE	= \$	<input type="text"/>
5. APPROVED TAX CREDITS	\$	<input type="text"/>
6. BALANCE DUE. SUBTRACT LINE 5 FROM LINE 4	\$	<input type="text"/>

AUTHORIZED SIGNATURE (I DECLARE UNDER PENALTIES OF PERJURY THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.)

DATE

TELEPHONE NUMBER

INSTRUCTIONS FOR INITIAL EMPLOYER'S REPORT OF DELAWARE TAX WITHHELD

This form is only to be used for the **FIRST** time filing of your Delaware withholding tax. Withholding returns for new employers are due on the 15th day after the end of the month. If you do not receive your pre-printed forms in time to file your second return, call the Business Master File Unit at (302) 577-8778. If you need **INFORMATION**, contact the Withholding Tax Section at (302) 577-8779.

Enter your Federal Employer Identification Number. If you have applied for a Federal Employer Identification Number and have not yet received it, either use the temporary number assigned by the Division of Revenue or write "Applied For". **Notify the Business Master File Unit at (302) 577-8778 when your number is obtained.** Enter the Business Name, Trade Name if applicable, and the mailing address for your withholding forms. Enter the beginning and ending dates of your filing period.

All filers must enter the total amount withheld for the period on Line 1. The tax is due with the filing of the return.

Enter on Line 2 the amount remitted with this return. If Line 2 does not equal Line 1, please provide an explanation for the difference.

Be sure to sign and date the return and include a telephone number.

INSTRUCTIONS FOR INITIAL LICENSE TAX RETURN

This form is only to be used for **FIRST** time filing of your Delaware gross receipts or excise tax return. If you do not receive your pre-printed forms in time to file your second return, call the Business Master File Section at (302) 577-8778. If you need **INFORMATION**, call the Gross Receipts Tax Section at (302) 577-8780. **DO NOT DUPLICATE** this form. Your filing period is determined by the type of license for which you are paying the gross receipts tax. A separate Initial Gross Receipts Tax Return must be filed for each type of license acquired. Contact the Division of Revenue to receive additional Initial Gross Receipts Tax Returns.

Enter your Federal Employer Identification Number or Social Security Number, whichever is used. You should be using the **SAME** number on **ALL** of your Delaware tax returns. If you are using your Social Security Number until you receive your Federal Employer Identification Number, use that same number on both the Gross Receipts and Withholding Initial returns. **Notify the Business Master File Section at (302) 577-8778 when your Federal Employer Identification Number is obtained.** Enter the Business Name (trade name if applicable) and the address for the location for which you are paying the gross receipts tax. Please provide a mail-to address in the space provided if it is different from the location address. Provide a brief description of your business activity. Use the Detailed List of Revenue Licenses and Tax Rates chart on Pages 6 & 7 to find the tax rate and exclusion and provide the Quarter Ending Date (03/31/YY, 06/30/YY, etc). The return is due on the last day of the first month following the tax period ending e.g. the return for the tax period ending March 31, 2000 is due on April 30, 2000.

Line 1. Enter the total gross receipts for the period.

Line 2. Enter the amount of the allowable quarterly exclusion using the Rate Chart on Page 6.

Line 3. Subtract Line 2 from Line 1. This is the Taxable Amount of Gross Receipts.

Line 4. Using the Rate Chart on Page 6, determine the proper Tax Rate for your category, enter this tax rate and multiply Line 3 by this rate and enter result on Line 4.

Line 5. Enter the amount of **approved** license gross receipt credits such as New Business Facility or Travelink.

Line 6. **Balance Due. Subtract Line 5 from Line 4 and enter result on Line 6.**

Please be sure to sign, date and provide a telephone number.

COUNTY AND LOCAL GOVERNMENT

ALTHOUGH A DELAWARE DIVISION OF REVENUE BUSINESS LICENSE IS AN IMPORTANT STEP IN TAX COMPLIANCE, EACH BUSINESS MUST ALSO CONFORM TO ZONING REQUIREMENTS WITH THE COUNTY AND/OR CITY OR TOWN IN WHICH IT IS LOCATED. A DELAWARE DIVISION OF REVENUE BUSINESS LICENSE DOES NOT EXEMPT YOU FROM COMPLIANCE WITH THE RESPECTIVE COUNTY ZONING ORDINANCES.

NEW CASTLE COUNTY

New Castle County permits business activities to principally occur in office, commercial and industrial zoning districts. Before commencing a new business activity, the proprietor should contact the Department of Land Use at (302) 395-5400, to ascertain whether the activity is permitted. A New Castle County contractor registration or license is required of proprietors of construction and construction-related businesses. The Department of Land Use will provide a zoning certification for a \$50 fee. The Licensing Division issues contractor registrations, contractor licenses and occupancy or use certifications, depending on the proposed activity. The address is 87 Reads Way, Corporate Commons, New Castle, Delaware 19720. New Castle County jurisdiction is limited to the unincorporated areas of the County.

KENT AND SUSSEX COUNTIES

Visit or contact the Kent County Department of Inspections & Enforcement or the Sussex County Department of Planning to verify that your business is zoned properly. First, this will ensure that your business is in compliance with the regulation for the Zoning District in which your business is located. Secondly, it will allow you to determine whether you would be able to expand your business (in size or level of activity) in the future, or apply for a conditional use or rezoning. When you have verified that your business is zoned properly, you will need to obtain a Zoning Certificate of Use or Certificate of Zoning. Except for the town of Ellendale, Kent and Sussex Counties jurisdiction is limited to unincorporated areas of the respective County.

Kent County:

Kent County Service Center
Department of Inspections & Enforcement
Room 303, Robert W. O'Brien Bldg.
414 Federal Street
Dover, DE 19901
Telephone (302) 744-2453
FAX (302) 736-2200

Sussex County:

Department of Planning and Zoning
1st Floor-Sussex County Administrative Office Bldg.
P.O. Box 417
Georgetown, DE 19947
Telephone (302) 855-7878
FAX (302) 854-5079

REGULATORY AGENCIES, CITIES AND TOWNS

The Division of Revenue business license that will be issued by the completion of this application is not a regulatory license nor does it attest to the workmanship of the licensee to perform the listed activity or the quality of the goods sold. The Division of Professional Regulation issues regulatory licenses which require certification of the applicant. Additionally, other Delaware agencies require licensing and certification of selected business activities. A **Small Business Start-Up Guide and Resource Book** is available at the Delaware Economic Development Office and the Division of Revenue which explains these requirements.

Many cities and towns also require a business license to operate in the respective jurisdiction and the City of Wilmington imposes a net profits tax on businesses located within the City. It is suggested that you contact the local government office in which you intend to conduct business.

**IMPORTANT INFORMATION FROM THE
DELAWARE ECONOMIC DEVELOPMENT OFFICE
AND YOUR LOCAL
CHAMBERS OF COMMERCE**

The Delaware Economic Development Office (DEDO) is the state agency responsible for Delaware's business and tourism development efforts. The DEDO staff works to encourage the retention and expansion of existing businesses and the recruitment of new businesses to Delaware. DEDO can provide existing and new businesses with a range of services including technical assistance, financing, exporter assistance, permitting assistance, employee training and statistical data. For more information, contact DEDO at 99 Kings Highway, P.O. Box 1401, Dover, Delaware 19903 302/739-4271.

Chambers of Commerce also provide a wide array of services for businesses. Use the following listing to contact the State, County or Local Chambers for information.

DELAWARE CHAMBERS OF COMMERCE

NEW CASTLE COUNTY

Delaware State
Chamber of Commerce
1201 N. Orange Street, Ste. 200
PO Box 671
Wilmington DE 19899-0671
302/655-7221
800/292-9507

Middletown Area
Chamber of Commerce
P.O. Box 1
Middletown DE 19709-0001
302/378-7545

New Castle County
Chamber of Commerce
County Commerce Office Park
P.O. Box 11247
Wilmington DE 19850
302/737-4343

KENT COUNTY

Central Delaware
Chamber of Commerce
Suite 2-A
9 East Loockerman Street
Dover DE 19901
or
P.O. Box 576
Dover DE 19903-0576
302/734-7513

Greater Milford
Chamber of Commerce
11 S. DuPont Blvd.
PO Box 805
Milford DE 19963-0805
302/422-3344

SUSSEX COUNTY

Bethany-Fenwick Area
Chamber of Commerce
P.O. Box 1450
Bethany Beach DE 19930-1450
302/539-2100
800/962-7873

Delmar
Chamber of Commerce
PO Box 416
Delmar DE 19940-0416
302/846-3336

Greater Georgetown
Chamber of Commerce
P.O. Box 1
Georgetown DE 19947-0001
302/856-1544

Greater Millsboro
Chamber of Commerce
P.O. Box 187
Millsboro DE 19966-0187
302/934-6777

Greater Seaford
Chamber of Commerce
P.O. Box 26
Seaford DE 19973-0026
302/629-9690

SUSSEX COUNTY

Laurel
Chamber of Commerce
P.O. Box 696
Laurel DE 19956-0696
302/875-9319

Lewes
Chamber of Commerce &
Visitors Bureau
P.O. Box 1
Lewes DE 19958-0001
302/645-8073

Milton
Chamber of Commerce
210 Union Street
P.O. Box 526
Milton DE 19968
302/684-1101
302/684-2509 (FAX)

Rehoboth-Dewey
Chamber of Commerce
501 Rehoboth Avenue
P.O. Box 216
Rehoboth Beach DE 19971-0216
302/227-2233
800/441-1329

Selbyville
Chamber of Commerce
P.O. Box 1150
Selbyville DE 19975-1150
302/436-5526