MARYLAND FORM
CRA

COMBINED REGISTRATION APPLICATION

25CRA0049

SECTION A: All applicants must complete this section.

1a. Federal Employer Identification Number (FEIN) (9 digits) (See instructions)

1b. Social Security Number (SSN) of owner, officer or agent responsible for taxes (Required by law)

1c. Department of Assessments and Taxation Entity Identification Number (Required)

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

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

3. Trade name (if different from 2a and 2b)

4. Street Address of physical business location - Line 1 (PO Box not acceptable)

Street Address of physical business location - Line 2

City | State | ZIP Code | County

Telephone number | Fax number | Email address

Foreign Country Name (if applicable) | Foreign Province/State/County (if applicable) | Foreign Postal Code (if applicable)

5. Mailing Address - Line 1 (PO Box acceptable)

Mailing Address - Line 2

City | State | ZIP Code

Foreign Country Name (if applicable) | Foreign Province/State/County (if applicable) | Foreign Postal Code (if applicable)

6. Reason for applying (Check all that apply.):

☐ New business ☐ Additional location(s) ☐ Merger ☐ Purchased going business ☐ Re-activate/Re-open

☐ Change of entity ☐ Remit use tax on purchase(s) ☐ Reorganization ☐ Other (describe)

7. Previous owner's name: First Name or Corporation Name | Last Name | Title | Telephone number

Street Address (PO Box acceptable) | City | State | ZIP Code

8. Type of registration — Maryland Number if registered:

a. ☐ Sales and use tax
b. ☐ Transportation Network Company
c. ☐ Tire recycling fee
d. ☐ Admissions and amusement tax
e. ☐ Employer withholding tax
f. ☒ RESERVED — XXXXXXXXXX
g. ☐ Alcohol tax
h. ☐ Tobacco tax
i. ☐ Motor fuel tax
j. ☐ Transient vendor license

9. Type of ownership: (Check one box)

a. ☐ Sole proprietorship
b. ☐ Partnership
c. ☐ Nonprofit organization
d. ☐ Maryland corporation
e. ☐ Limited liability company
f. ☐ Non-Maryland corporation
g. ☐ Governmental
h. ☐ Fiduciary
i. ☐ Business trust

MARYLAND FORM CRA

COMBINED REGISTRATION APPLICATION

25CRA0149

FEIN _____ SSN _____

10. Date first sales made in Maryland: (MMDDYYYY) _____

11. Date first wages paid in Maryland subject to withholding: (MMDDYYYY) _____

12. If you currently file a consolidated sales and use tax return, enter the 8-digit CR number of your account _____

13. If you have employees, enter the number of your worker's 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 (MMDDYYYY) _____

15. Number of employees: _____

16. Estimated gross wages paid in first quarter of operation: _____

17. Select the option that best describes your situation (Check ONLY ONE box):

☐ Applicant has a physical sales location within Maryland and will not make online sales to customers in Maryland.

☐ Applicant will make online sales to Maryland customers and does not have a physical sales location in Maryland.

☐ Applicant has a physical sales location in Maryland and will make online sales to customers in Maryland.

☐ Applicant does not make sales. The sales and use tax account is requested for reporting use tax only.

18. Enter your 6 digit NAICS Code that best describes the profit or nonprofit business activity that generates revenue _____

19. Describe for profit or nonprofit business activity that generates revenue. _____

Specify the product manufactured and/or sold, or the type of service performed. _____

(a) ☐ Check this box if applicant has or will apply for any cannabis:

Standard license;
Micro license;
Incubator space license;
On-site cannabis consumption license;
or is or will be an authorized cannabis delivery service.

(b) ☐ Check this box (in addition to box a) if applicant has or will apply for a cannabis dispensary or on-site cannabis consumption license.

20. Does the business have only one physical location in Maryland? (Do not count client sites or off site projects that will last less than one year.) ☐ Yes ☐ No

If no, specify how many: _____

21. Identify owners, partners, corporate officers, trustees, or members: (List person whose Social Security Number is listed in Section 1b, first.)* Partnerships and nonprofit organizations must identify at least two owners, partners, corporate officers, trustees or members. If more space is required, attach a separate statement including the information as shown here.

Check here if attaching a separate statement. ☐

	Last Name	First Name	Social Security Number	Title	
1					
	Home Address				
	Street Address	City	State	ZIP	Telephone
	Last Name	First Name	Social Security Number	Title	
2					
	Home Address				
	Street Address	City	State	ZIP	Telephone
	Last Name	First Name	Social Security Number	Title	
3					
	Home Address				
	Street Address	City	State	ZIP	Telephone

MARYLAND FORM CRA

COMBINED REGISTRATION APPLICATION

25CRA0249

FEIN _____ SSN _____

SECTION B: For an Unemployment Insurance Account visit https://labor.maryland.gov/unemployment-insurance/employer-agent/new-employer-get-started.shtml and complete this section.

1. Will corporate officers receive compensation, salary or distribution of profits? ☐ Yes ☐ No

   If yes, enter date (MMDDYYYY) _____

2. Did you acquire by sale or otherwise, all or part of the assets, business, organization, or workforce of another employer? ☐ Yes ☐ No
3. If your answer to question 2 is "No," proceed to item 4 of this section. If your answer to question 2 is "Yes," provide the information below. ☐ Yes ☐ No

   a. Is there any common ownership, management or control between the current business and the former business? ☐ Yes ☐ No

   b. Percentage of assets or workforce acquired from former business: _____

   c. Date former business was acquired by current business (MMDDYYYY): _____

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

   e. Did the previous owner operate more than one location in Maryland? ☐ Yes ☐ No

4. 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 (MMDDYYYY): _____

5. 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 (MMDDYYYY) _____

6. For Limited Liability Companies only:

   a. As a Limited Liability Company, do you employ anyone other than a member? ☐ Yes ☐ No

   b. Has the Limited Liability Company filed IRS form 8832 whereby it elected to be classified as a corporation or is the Limited Liability Company automatically classified as a corporation for federal tax purposes? ☐ Yes ☐ No

SECTION C: Complete this section regarding your business (if applicable).

1. Will you engage in any business activity pertaining to the manufacture, sale, distribution, or storage of alcoholic beverages (excludes retail)? ☐ Yes ☐ No
1A. Will you sell alcoholic beverages directly to customers as part of a retail business (e.g., bar, restaurant)? ☐ Yes ☐ No
2. Will you engage in any wholesale activity regarding the sale and/or distribution of tobacco in Maryland (excludes retail)? ☐ Yes ☐ No

If you have answered "Yes" to any question in Section C, go to the Alcohol, Tobacco, and Cannabis Commission for alcohol or tobacco license information.

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
   If yes, check type(s) below:

   ☐ Gasoline (including av/gas) ☐ Motor Fuel ☐ Turbine/jet fuel ☐ Special fuel (any fuel other than gasoline)

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

If you have answered "Yes" to any question in Section D, please go to MarylandTaxes.gov to complete the applicable license application forms. Submit all license application forms with the CRA.

SECTION E: Complete this section to request paper coupons.

We provide a free and secure electronic method to file sales and use tax, withholding, and Admission & Amusement returns, using Maryland Tax Connect on the Comptroller's Web site marylandcomptroller.gov. If you prefer instead to receive your future tax filing coupons by mail, check here ☐

MARYLAND FORM **CRA**

COMBINED REGISTRATION APPLICATION

25CRA0349

FEIN _____ SSN _____

SECTION F: All applicants must complete this section.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

☐ Check here if a power of attorney form is attached.

Print Name	Title	Signature* (Required by Law)	Date

Name of Preparer other than applicant	Telephone number	Email 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 unless a power of attorney is attached.)**

MARYLAND FORM **CRA**

COMBINED REGISTRATION APPLICATION INSTRUCTIONS

Use this application to register for:

- **Admissions and amusement tax account**
- **Alcohol tax account***
- **Income tax withholding account**
- **Motor fuel tax account***
- **Sales and use tax license**
- **Use tax account**
- **Transient vendor license**
- **Transportation Network Company account**
- **Tire recycling fee account**
- **Tobacco tax account***
- **Unemployment insurance account**

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.

- **Motor Fuel businesses** are required to be licensed with theComptroller of Maryland. Contact the Field Enforcement Bureauat 410-260-7215.
- **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 State Department of Assessments and Taxation, Charter Division, 301 West Preston Street, Baltimore, Maryland 21201-2326 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 State Department of Assessments and Taxation, Unincorporated Personal Property Unit, 301 West Preston Street, Room 806, Baltimore, Maryland 21201-2326. 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 1-800-638-2937 or from Central Maryland 410-260-7980.
- **To form a corporation**, contact the State Department of Assessments and Taxation, 301 West Preston Street, Baltimore, Maryland 21201-2326 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 21286-2235 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 three years, and to file an annual report. Contact the Comptroller of Maryland, Unclaimed Property Section, 301 W. Preston Street, Baltimore, Maryland 21201-2326 or call 410-767-1700 or 1-800-782-7383.
- **Charitable organizations** may be required to register with the Secretary of State if contributions from the public are solicited. Contact the Secretary of State's Office, 16 Francis St. #1, 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 Maryland Department of Health (MDH). Contact your local county health department or call MDH at 410-767-8400.
- **Cannabis businesses** are required to be licensed with the Maryland Cannabis Administration. Cannabis dispensaries and on-site cannabis consumption businesses are required to collect and remit sales tax on retail sales of cannabis and other taxabletangible personal property.

green maryland

Apply for licenses and open accounts at marylandcomptroller.gov.

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

MARYLAND FORM CRA COMBINED REGISTRATION APPLICATION INSTRUCTIONS

SECTION A

Incomplete applications cannot be processed and will be returned. To ensure your application is processed without delay, be sure to provide all requested information. Type or print clearly using blue or black ink. 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 F.
4. Detach this instruction sheet from the application.
5. Mail the application to:

Central Registration
Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

- Enter the Federal Employer Identification Number (FEIN) of the applicant. A FEIN is required by: all corporations, LLCs, partnerships, nonprofit 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 do not have a FEIN, one can be obtained by visiting the IRS at **www.irs.gov**.
- Enter the Social Security Number (SSN) of the individual owner of the company, officer, agent of the corporation, or other person responsible for remitting the taxes. Also enter the name of the individual owner, officer or agent responsible for the taxes on the first line of Item 21.
- Enter the legal name of the business, organization, corporation (e.g., John Smith, Inc.), partnership (e.g., Smith & Jones), individual proprietor or professional (e.g., Smith, John T.), or governmental agency.
- Enter the registered trade name by which your business is known to the public (e.g., Smith's Ceramics).
- Indicate the type of registration you are seeking. If you are already registered for any of the taxes listed, enter your registration number.

You will need a sales and use tax license if you are required to collect sales and use tax on your sales of tangible personal property and taxable services. Certain non-profits may qualify for exemption.

NOTE: If you are not a nonprofit organization but purchase items for resale, you need a resale certificate and not a Sales and Use Tax Exemption Certificate. Check box 8.a. to open a valid Maryland sales and use tax account, from which you may issue resale certificates. Unless you are a nonprofit organization, you DO NOT qualify for a Sales and Use Tax Exemption Certificate. The Sales and Use Tax Exemption Certificate application (SUTEC Application) must be completed separately to receive a Sales and Use Tax Exemption Certificate. Exemption certificates are issued to nonprofit charitable, educational or religious organizations, volunteer fire or ambulance companies, volunteer rescue squads, nonprofit cemeteries, federal credit unions and certain veterans organizations, their auxiliaries or their units located in this State. Possession of an effective determination letter from the Internal Revenue Service stating that the organization qualifies under Sections 501(c)(3), 501(c)(4) or 501(c)(19) of the Internal Revenue Code may be treated as evidence that an organization qualifies for this exemption. See the Maryland Sales and Use Tax Exemption Certificate Application for additional information.

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.

Cannabis businesses A separate sales and use tax account is required for each physical location. Cannabis businesses are not permitted to consolidate reporting of sales and use tax from multiple locations under a single account. Micro dispensaries must register using a principal business location even though they may deliver in a designated region or throughout the State.

Line 19. Check box a if applicant already has or will apply for any cannabis license issued pursuant to Alcoholic Beverages and Cannabis Article, including the following cannabis licenses: standard grower license; standard processor license; standard dispensary license; micro grower license; micro processor license; micro dispensary license; incubator space license; on-site consumption establishment license; or an authorized delivery service.

In addition to checking box a, also check box b if the applicant has or will apply for any of the following cannabis licenses: standard dispensary license; micro dispensary license; or on-site consumption license.

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.

You must register for an account if you will make any payment that may be subject to income tax withholding, including withholding on the following: eligible rollover distributions, sick pay, annuity, or pension payments; designated distributions; and certain winnings from Maryland wagering. Both employers and payors of Maryland income tax withholding are required to check Box 8.e.

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 Maryland taxes.

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

SECTION B

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

MARYLAND FORM CRA — COMBINED REGISTRATION APPLICATION INSTRUCTIONS

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 State Department of Assessments and Taxation. It is an alpha-numeric identifier that appears on the acknowledgement received from that Department. The identifier also can be found on that Department's website at **https://egov.maryland.gov/BusinessExpress/EntitySearch.** (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 State Department of Assessments and Taxation.)

PART 2

Complete this part if you are a nonprofit organization.

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

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

Item 3. 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, visit **www.dllr.state.md.us** or call 410-767-2691 or toll free 1-800-492-5524.

Power of Attorney

A power of attorney is necessary if you wish us to disclose information to someone other than the owner or individual who signed. Complete Maryland Form 548 or 548P and attach to your application. The form must also include (1) type of tax (income, employment), (2) Maryland tax form number (CRA, 502, MW506, etc.) and (3) year(s) or period(s) covered.

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.

Other licenses you may need

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

- **Auctioneer**
- **Chain store**
- **Cigarette**
- **Commercial garage**
- **Console machine**
- **Construction firm**
- **Hawkers & peddlers**
- **Junk dealer**
- **Laundry**
- **Music box**
- **Pinball**
- **Plumber & gas fitter**
- **Restaurant**
- **Special cigarette**
- **Storage warehouse**
- **Traders**
- **Vending machine**
- **Wholesale dealer – farm 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, contact the Clerk of the Circuit Court in your county courthouse.

Check government pages of your local telephone directory for the street address and phone number. The clerk also can advise you on any local licensing requirements.

Register online

You can file your Combined Registration Application online at **marylandcomptroller.gov** 24 hours a day. You only view and complete the parts of the application that apply to your situation.

It is fast and easy. You will 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.

Registration by telephone / Authorized personnel

Central Registration accounts may be reopened and modified by telephone:

An account may be reopened if it has not been closed for more than three (3) years and if the owners, partners, corporate officers, trustees, or members have not changed.

Most tax types may be added to an existing Central Registration account by telephone:

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

Telephone registration eliminates the need for you to fill out another Combined Registration Application. Call 410-260-7980 or 1-800-638-2937.

For any changes to the account, the taxpayer will need to submit the information either in writing, by fax, or visit marylandcomptroller.gov.

Register by fax

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 identification number, if available, and Social Security Number requested in Section A1 and describe your business in Section A18. **Do not fax a cover sheet or our instructions.** The Central Registration fax number is 410-260-7908.

In the event of a disaster or an emergency

If the Governor of Maryland declares a state of emergency, or, the President declares a federal major disaster or state of emergency, or, there is a widespread utility outage, any out-of-state business that has no registration, nexus or tax filings in Maryland prior to the declared state of emergency will be exempt from certain registration requirements. This does not apply to a business with a prior request to be a Maryland registered business or to State or local government.

These out-of-state businesses that do disaster or emergency-related work during a disaster as well as its out-of-state employees are not subject to the following:

- State or County income taxes
- Unemployment insurance contributions
- Personal property tax
- Sales and Use Tax requirements
- Employer withholding tax requirements

However, such businesses must provide a statement related to the disaster to the Comptroller of Maryland with the following information:

- Company name
- State of domicile
- Principal address
- Federal Tax Identification Number
- Date of entry into the state
- Contact information

For more information

Visit marylandcomptroller.gov. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980. For the hearing impaired: Maryland Relay Service 711.

Central Registration
Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

Allow two weeks for processing the Combined Registration Application. You will receive your license and coupons (if requested) by U.S. mail.