



# Form TA-1 Application for Original Registration

**Massachusetts**  
**Department of**  
**Revenue**

### Check As Many As Apply

- 1. A 1.  Employer under the Income Tax Withholding Law (payroll tax)
- 2.  Withholding for Pension Plans, Annuities and Retirement Distributions
- B 1.  Sales/Use Tax on Goods Vendor
- 2.  Sales/Use Tax on Telecommunications Services Vendor
- 3.  Meals Tax on Food and All Beverages
- 4.  Purchasing in MA for Out-of-State Resale Only
- C  Room Occupancy Excise
- D  Governmental or Charitable Exempt Purchaser
- E  Chapter 180 Organization Selling Alcoholic Beverages
- F  Use Tax Purchaser
- G  Boston Sightseeing Tour Surcharge
- H  Boston Vehicular Rental Transaction Surcharge
- I  Parking Facilities Surcharge in Boston, Springfield and/or Worcester
- J  Cigar and Smoking Tobacco Excise

Note: If you are selling cigarettes at retail, see instructions.

2. Federal Identification number

3. Social Security number

4. No. of locations

### Principal Place of Business

5. Owner, partnership or legal corporate name

Name (cont'd.)

6. Number and street

7. City or town

8. State

9. Zip

10. (Area code) Telephone number

**General Information.** If a corporation, trust, association, fiduciary, or partnership — you must complete Schedule TA-3.

11. Indicate type of organization:  
 Corporation  Trust or association  Sole proprietor  Fiduciary  Partnership  Other (specify): \_\_\_\_\_

12. Indicate type of business:  
 Retail trade  Wholesale trade  Manufacturing  Construction  Governmental  Finance  Real estate  Service  
 Other (specify): \_\_\_\_\_

13. Describe nature of business: \_\_\_\_\_

14. Business activity code  15. Check applicable box:  Profit  Non-profit

16. If subsidiary corporation

Name of parent corporation	Federal Identification number
▶ <input type="text"/>	<input type="text"/>
Name of owner	Social Security number
▶ <input type="text"/>	<input type="text"/>

17. If sole proprietor (sole owner)

18. Reason for applying:  
 Started new business  Purchased existing business — enter name, address, and Federal Identification number of previous owner

Organizational change — Federal Identification number and close date of previous organization **must** be entered, or application will be returned.  Other (attach explanation)

### Background Information

19. Are any Massachusetts tax returns due or any Massachusetts taxes owed by your firm?  Yes  No. If yes, please explain: \_\_\_\_\_

20. Have you ever been issued a Certificate of Registration that was later revoked?  Yes  No. If yes, please explain: \_\_\_\_\_

### Exempt Organizations

21. If you are applying for exempt purchaser status, be sure to include a copy of your IRS letter of exemption under Section 501(c)(3) of the Internal Revenue Code. Subordinate organizations covered under an IRS group exemption letter should include a copy of the group exemption ruling **and** a copy of the organization's directory page listing the organization as an approved subordinate. Both of the questions below must be answered.

A. Are you exempt from paying U.S. income taxes?  Yes  No. B. Are you exempt from paying local property taxes?  Yes  No.

Location of business

Federal Identification number

22. Trade name
Trade name (cont'd.)

23. Number and street (PO box is not acceptable)

24. City or town

25. State 26. Zip

27. (Area code) Telephone number

28. Send certificate to: [ ] Principal place of business [ ] Location of business.

29. Send tax forms to: [ ] Principal place of business [ ] Location of business [ ] Other. If "Other," complete Schedule TA-4.

Convention Center Financing District

30. Check here if your business location is within a Convention Center Financing District: [ ] (see pages 24-26 of instructions).

31. Check here if your business location is within a hotel, motel or other lodging establishment in Boston or Cambridge: [ ]

Filing Frequencies

Table with columns for months (Jan-Dec) and tax brackets (\$0-\$100, \$101-\$1,200, \$1,201-\$25,000, over \$25,000). Rows include Withholding, Sales/Use on Goods, Sales/Use on Telecom. Services, Meals, Room Occupancy, and Use Tax Purchaser.

Tax Type Information

Withholding

34. Date you were first required to withhold taxes at this location. Mo Day Yr

35. Number of employees in Massachusetts: [ ]

APPROX # OF EMPLOYEES TO BE PAID EACH PAYROLL

Sales/Use Tax on Goods APPROX DATE OF FIRST PAYROLL

36. Date you were first required to collect sales/use tax at this location. Mo Day Yr

Sales/Use Tax on Telecommunications Services

37. Date you were first required to collect sales/use tax on telecommunications services at this location. Mo Day Yr

Meals Tax on Food and All Beverages

38. Check if you serve: [ ] Food [ ] Beer [ ] Wine [ ] Alc. bev.

39. Check if food/beverage vending machine: [ ]

40. Date you were first required to collect meals tax. Mo Day Yr

41. Name and address on liquor license at this location.

42. Seating capacity: [ ]

Room Occupancy

43. Date you were first required to collect room occupancy tax. Mo Day Yr

44. Locality code [ ]

45. Number of rooms: [ ]

Use Tax Purchaser

46. Date you were first required to pay use tax. Mo Day Yr

Convention Center Financing Surcharges

47. Date you were first required to collect: a. Boston Sightseeing Tour Surcharge. Mo Day Yr

b. Boston Vehicular Rental Transaction Surcharge. Mo Day Yr

c. Parking Facilities Surcharge in Boston, Springfield and/or Worcester. Mo Day Yr

Cigar and Smoking Tobacco Excise

48. Date you were first required to collect cigar and smoking tobacco excise. Mo Day Yr

Mail to: Massachusetts Department of Revenue, Data Integration Bureau, PO Box 7022, Boston, MA 02204.

I hereby certify that the statements made herein have been examined by me and are, to the best of my knowledge and belief, true and correct. Signed under the pains and penalties of perjury. The signing of this application is evidence that you may be individually and personally responsible for any sums required to be paid to the Commonwealth, under MGL, Chapters 62B, Sec. 5; 64G, Sec. 7B; 64H, Sec. 16 and 64I, Sec. 17.

Your signature Title Date