

Business Tax Application (CR-16)

This is the form to be used for student organizations registering to collect Sales Tax. Information provided in this document should not be considered official advice but merely a general example. Specific questions about the Kansas Department of Revenue Form CR-16 should be directed to the Department of Revenue. Specific contact information can be obtained at their website at www.ksrevenue.org.

Useful resources from the Kansas Department of Revenue.

Publication 1216, available at <http://www.ksrevenue.org/pdf/forms/pub1216.pdf>.

Publication 1500, available at <http://www.ksrevenue.org/pdf/forms/pub1500.pdf>

For line by line instructions on this form please refer to Publication 1216.

This sample is filled out with a typical example that most organizations can follow. Specific items unique to student organizations are addressed below. For official advice on these or any items please contact the Kansas Department of Revenue.

Part 3

Item 1 – Generally student organizations should fill out the other option and list that they are an unincorporated student organization. Organizations that have a different status should be careful to correctly identify their type of ownership.

Item 2-5 – Organizations should use their organization name and contact information. Changes of address will require update forms with the Department of Revenue so organizations are encouraged to use a more permanent address (OSAS mailbox, advisor, greek house, etc...)

Item 6 – Student Organizations are not required to have a Federal Employer Identification Number (EIN). However, if your organization has a number it should be entered here.

Item 8 – Describe the activity your organization will be doing that requires payment of sales tax. The NAICS Code should be looked up in Publication KS-1500 at the web address listed above.

Part 4

Items 1-5 – This information should be the same as from Part 3. If your organization operates under a different name for business purposes it should be used in Item 1.

Part 5

Item 1 – Enter the date you plan to begin any taxable activity. If you are already engaged in a taxable activity, enter the current date.

Items 3-7 – These items are dependent on the activities of each organization Answer them accordingly.

Item 3 – Temporary Locations can include your house, on campus, or at the Football stadium. If you will sell items at more than one temporary location check yes.

Item 6 – To estimate your annual tax liability, multiply an estimate of your annual retail sales by the combined state and local tax rate for your area.

Part 11

This part is for “owners” of the business. The Department of Revenue explains it should be anyone with control over the business. Any time an “owner” changes for your organization an updated must be made with the department using form CR-18. Consider only listing an advisor and/or officer of your organization for this section.

KANSAS BUSINESS TAX APPLICATION

RCN

FOR OFFICE USE ONLY

PART 1 - REASON FOR APPLICATION
(Check the applicable box)

New Business

Registration of Additional Tax Types

NOTE: If you are currently registered but are adding another business location, you need only complete Schedule CR-17, on page 13 of Publication KS-1216.

PART 2 - TAX TYPE - Check the box for each tax type or license requested and complete the required parts of this application shown below each tax or license.

Retailers' Sales Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Vehicle Rental Excise Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Nonresident Contractor
(Complete parts 1, 2, 3, 4, 5, 10 & 11)

Retailers' Compensating Use Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Dry Cleaning Surcharge
(Complete parts 1, 2, 3, 4, 5, & 11)

Water Protection/Clean Drinking Water Fee
(Complete parts 1, 2, 3, 4, 5, & 11)

Consumers' Compensating Use Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Liquor Enforcement Tax
(Complete parts 1, 2, 3, 4, 8, & 11)

Corporate Income Tax
(Complete parts 1, 2, 3, 4, 7 & 11)

Withholding Tax
(Complete parts 1, 2, 3, 4, 6 & 11)

Liquor Drink Tax
(Complete parts 1, 2, 3, 4, 9, & 11)

Privilege Tax
(Complete parts 1, 2, 3, 4, 7 & 11)

Transient Guest Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Cigarette Vending Machine Permit
(Complete parts 1, 2, 3, 4, 5, & 11)

Are you interested in using an electronic or paperless option to file and pay the tax? Yes No

Tire Excise Tax
(Complete parts 1, 2, 3, 4, 5, & 11)

Retail Cigarette License
(Complete parts 1, 2, 3, 4, 5, & 11)

PART 3 - BUSINESS INFORMATION -- PLEASE TYPE OR PRINT

1. Type of Ownership (Check One): Sole Proprietor Limited Partnership General Partnership
 Limited Liability Partnership Limited Liability Company Federal Government Other Government
 Non-Profit Corporation Other Unincorporated Student Organization
 S Corporation Date of Incorporation: Month ____ Day ____ Year ____ State of Incorporation ____
 C Corporation Date of Incorporation: Month ____ Day ____ Year ____ State of Incorporation ____

2. Business Name: Willie the Wildcat's Organization

3. Business Mailing Address: 809 K-State Student Union, Kansas State University
(Street, Route or PO Box: Include apartment number, suite number or lot number)
Manhattan RL KS 66506
(City) (County) (State) (Zip Code)

4. Business Telephone Number: (785) 532-6541 Business FAX #: ()

5. Business Contact Person: Willie Wildcat Contact Telephone Number: (785) 532-6541

6. Federal Employer Identification Number (EIN): 5 5 - 5 5 5 5 5 5 (DO NOT enter Social Security number here)

7. Accounting Method (Check One): Cash Basis Accrual Basis

8. Describe your primary (taxable) business activity: Selling Fruitcake Every Christmas
 Enter business classification NAICS Code (from Publication KS-1500; see instructions on page 6): Look Up Code

9. Parent Company Name (if applicable): _____
 Parent Company EIN: _____ - _____
 Parent Company Address: _____
(Street, Route or PO Box: Include apartment number, suite number or lot number)

(City) (County) (State) (Zip Code)

10. Subsidiaries (if applicable) If more than one, please attach separate sheets
 Name: _____ EIN: _____ - _____
 Company Address: _____
(Street, Route or PO Box: Include apartment number, suite number or lot number)

(City) (County) (State) (Zip Code)
 Name: _____ EIN: _____ - _____
 Company Address: _____
(Street, Route or PO Box: Include apartment number, suite number or lot number)

(City) (County) (State) (Zip Code)

Generally Skipped by Organizations

RECEIVED DATE

11. Have you or any member of your firm previously held a Kansas tax registration number? No Yes If yes, please list previous number or name of business: _____
12. List all Kansas registration numbers currently in use: _____
13. List all Kansas registration numbers that need to be closed due to the filing of this application: _____

PART 4 - LOCATION INFORMATION -If you have only one business location, complete Part 4. If you have more than one business location, complete Part 4 AND a Schedule CR-17 (page 13) for each additional location.

1. Trade Name of Business: Willie the Wildcat's Organization
2. Business Location: 809 K-State Union, Kansas State University
(Street address - Do not list PO Box)
Manhattan KS RL 66506
(City) (State) (County) (Zip Code)
3. Is the business located within the city limits? No Yes If yes, what city? Manhattan
4. Describe your primary business activity: Selling Fruitcake every Christmas
 Enter business classification (if known): NAICS Code Look Up Code
5. Business Telephone Number: (785) 532-6541
6. Is your business engaged in the renting or leasing of motor vehicles? No Yes
 If yes, are the leases for more than 28 days? No Yes
7. Do you make retail sales of cigarettes over-the-counter, by mail, telephone, or over the internet? No Yes
 If yes, you must enclose a \$25.00 fee for each location with this application.
 If you plan to sell cigarettes over the internet, telephone or via mail order, please provide your e-mail or web page address. _____
8. Will you be the operator of cigarette vending machines? No Yes If yes, you must enclose an additional page listing the serial number, location addresses and manufacturer's brand name of each machine. Enclose a check or money order for \$25.00 for each machine with this application.
9. Is this location a hotel, motel or bed & breakfast? No Yes If yes, how many sleeping rooms are available for rent or lease? _____
10. Do you sell new tires and/or vehicles with new tires? No Yes Estimate your monthly tire tax (25 cents per tire). \$ _____

11. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?
 No Yes If yes, please enclose an additional page listing the name, business type, address, phone number, and zip code for each satellite location.

Generally Skipped by Organizations

12. Are you a public water supplier making retail sales of water delivered through mains, lines or pipes? No Yes
13. Do you make retail sales of motor vehicle fuels or special fuels? No Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit an application, Form MF-53, for each retail location.

PART 5 - SALES/COMPENSATING USE TAX

1. Date retail sales began (will begin) in Kansas under this ownership: Month August Day 30 Year 2006
2. Do you operate more than one business location in Kansas? No Yes If yes, how many? _____
 (Complete Schedule CR-17 for each location in addition to the one listed in Part 4. Sales for all locations are reported on one return.)
3. Will sales be made from various temporary locations? No Yes
4. Do you ship or deliver merchandise to Kansas customers? No Yes
5. Do you purchase merchandise, equipment, fixtures and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax? No Yes
6. Estimate your annual Kansas sales or compensating use tax liability: \$80 and under (Annual Filer) \$81 to \$3,200 (Quarterly Filer)
 \$3,201 to \$32,000 (Monthly Filer) \$32,001 to \$100,000 (Pre Paid Monthly Filer) \$100,001 and above (EFT)
7. If your business is seasonal, list the months you operate: _____
8. Are you performing labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?
 No Yes
9. Do you sell natural gas, electricity, water or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers?
 No Yes

PART 6 - WITHHOLDING TAX

1. Reason for Kansas withholding tax registration. (Check all that apply - see instructions.)
 Withholding on wages; taxable payments other than wages; or pensions, annuities or deferred compensation.
 Withholding on Kansas taxable income of nonresident partners, shareholders or members of a partnership, S corporation, LLP or LLC.

2. Date you began making payments subject to Kansas withholding: _____ Year _____

Generally Skipped by Organizations

3. Estimate your annual Kansas withholding tax: \$200 and under (Annual Filer) \$201 to \$1,200 (Quarterly Filer)
 \$1,201 to \$8,000 (Monthly Filer) \$8,001 to \$100,000 (Semi-Monthly Filer) \$100,001 and above (EFT)

4. If your tax reports and withholding returns are prepared by a payroll service, complete the following:
Payroll service name _____ EIN _____ - _____ - _____
Address _____ City _____ State _____ Zip _____
Phone number (____) _____

PART 7 - CORPORATE INCOME TAX OR PRIVILEGE TAX

1. Date corporation began doing business in Kansas or deriving income from sources within Kansas:
Month _____ Day _____ Year _____

2. What name and EIN will you be using to report federal income/expenses (if different than Part 3, questions 2 and 6)?
Name _____ EIN _____

Generally Skipped by Organizations

3. If your business is a financial institution, check the appropriate box: Bank Savings and Loan

4. Check type of tax year: Calendar Year Fiscal Year If fiscal year, provide year-end date: Month _____ Day _____

5. If your business is a cooperative or political subdivision, check the appropriate box: Cooperative Political Subdivision

PART 8 - LIQUOR ENFORCEMENT TAX

1. Date of first sale of alcoholic beverages: Month _____ Day _____ Year _____

Generally Skipped by Organizations

2. Check type of license: Liquor Store Distributor Microbrewery Farm Winery

PART 9 - LIQUOR DRINK TAX

1. Date of first sale of alcoholic beverages: Month _____ Day _____ Year _____

Generally Skipped by Organizations

2. Check type of license: Class "A" Club Class "B" Club Class "C" Rec. Prod.
 Caterer Drinking Establishment Hotel (Entire premises)
 DE/Caterer Hotel/Caterer

PART 10 - NONRESIDENT CONTRACTOR

See instructions. If registering for more than one contract, enclose a separate page for each contract.

1. Total amount of this contract: \$ _____

2. Required bond: \$1,000 8% of Contract 4% of Contract (Enclose a copy of the project exemption certificate)

3. List who contract is with: _____ Phone number: (____) _____

4. Location of Kansas project: _____
(Street Address) (City) (County)

5. Starting date of contract: Month _____ Day _____ Year _____
Estimated contract completion date: Month _____ Day _____ Year _____

Generally Skipped by Organizations

6. Subcontractor's name (If more than one, please enclose an additional page): _____

(Street Address) (City) (State) (Zip Code)

7. Subcontractor's EIN: _____ - _____ - _____

8. Subcontractor's portion of contract \$ _____

PART 11 - OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT List ALL owners, partners, corporate officers and directors.

Provide the personal information and signatures of all persons who have control or authority over how business funds or assets are spent. If more space is needed, please attach additional pages.

Certification: To the best of my knowledge and belief the information on this application is true, correct and complete. If the business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue or his/her designee to research the credit history of the business or that individual.

Printed full proper name of owner, partner or corporate officer

X

Signature of owner, partner or corporate officer

Date

SSN _____ Title _____

Home Address _____
(Street Address) (City) (State) (Zip Code)

Home Telephone (_____) _____ Percentage of Ownership _____%

Do you have control or authority over how business funds or assets are spent? Yes No

Date that you became the owner, partner or corporate officer of this business: Month _____ Day _____ Year _____

Printed full proper name of owner, partner or corporate officer

X

Signature of owner, partner or corporate officer

Date

SSN _____ Title _____

Home Address _____
(Street Address) (City) (State) (Zip Code)

Home Telephone (_____) _____ Percentage of Ownership _____%

Do you have control or authority over how business funds or assets are spent? Yes No

Date that you became the owner, partner or corporate officer of this business: Month _____ Day _____ Year _____

Printed full proper name of owner, partner or corporate officer

X

Signature of owner, partner or corporate officer

Date

SSN _____ Title _____

Home Address _____
(Street Address) (City) (State) (Zip Code)

Home Telephone (_____) _____ Percentage of Ownership _____%

Do you have control or authority over how business funds or assets are spent? Yes No

Date that you became the owner, partner or corporate officer of this business: Month _____ Day _____ Year _____

Printed full proper name of owner, partner or corporate officer

X

Signature of owner, partner or corporate officer

Date

SSN _____ Title _____

Home Address _____
(Street Address) (City) (State) (Zip Code)

Home Telephone (_____) _____ Percentage of Ownership _____%

Do you have control or authority over how business funds or assets are spent? Yes No

Date that you became the owner, partner or corporate officer of this business: Month _____ Day _____ Year _____

**Return this form and payment to: Kansas Department of Revenue
915 SW Harrison St., Topeka, KS 66625-9000 or Fax to: 785-291-3614
For assistance: Phone: 785-368-8222**