

## UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

- Incomplete or illegible updates will delay processing and will be returned.
- See instructions for questions regarding completion of this form.
- **Need Help?** Call (502) 564-2694 or visit [www.revenue.ky.gov](http://www.revenue.ky.gov)

FOR OFFICE USE ONLY	
CRIS	Coded / Entered / Date
Commonwealth Business Identifier (CBI)	NAICS
Federal Employer Identification Number (FEIN)	

**SECTION A REASON FOR COMPLETING THIS UPDATE (Must Be Completed)**

This Form may only be used to update current account information. To apply for additional accounts or to reinstate previous account numbers, use Form 10A100, *Kentucky Tax Registration Application*.

**1. Current Account Numbers**

Kentucky Employer's Withholding Tax \_\_\_\_\_  
 Kentucky Sales and Use Tax \_\_\_\_\_  
 Kentucky Telecommunications Tax \_\_\_\_\_  
 Kentucky Utility Gross Receipts License Tax \_\_\_\_\_  
 Kentucky Consumer's Use Tax \_\_\_\_\_  
 Kentucky Corporation Income Tax and/or  
 Kentucky Limited Liability Entity Tax \_\_\_\_\_  
 Kentucky Coal Severance and Processing Tax \_\_\_\_\_  
 Kentucky Pass-Through Non-Resident WH \_\_\_\_\_

**2. Effective Date** \_\_\_/\_\_\_/\_\_\_

**Check all that apply.**

- Update business name or DBA name
- Update an existing location's information for the Sales and Use Tax Account
- Close a location of current business for the Sales and Use Tax Account
- Open a new location of current business for the Sales and Use Tax Account
- Add a mine location to an existing Coal Tax Account
- Change accounting periods
- Change taxing election
- Update/provide new responsible party information
- Update mailing address(es) / mailing address telephone number(s)
- Request cancellation of an account
- Closing business / Close all tax accounts

**SECTION B BUSINESS AND CONTACT INFORMATION (Must Be Completed)**

**3. Legal Business Name**

**Current Name**

\_\_\_\_\_  
\_\_\_\_\_

**New Name (if applicable)**

\_\_\_\_\_  
\_\_\_\_\_

**4. Doing Business As (DBA) Name**

**Current DBA**

\_\_\_\_\_

**New DBA**

\_\_\_\_\_

**5. Federal Employer Identification Number (FEIN)**

(Required, complete prior to submitting)

**6. Kentucky Secretary of State Organization Number**

(If applicable)

**7. Commonwealth Business Identifier (CBI)**

**8. Person to Contact Regarding this Update Form:**

Name (Last, First, Middle)	Title	Daytime Telephone (    )    -	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via E-mail.)			

**SECTION C**

**SALES AND USE TAX LOCATION INFORMATION**

**9. Update or Close an existing Business Location for your Sales and Use Tax Account.**

**CURRENT LOCATION ADDRESS INFORMATION**

**NEW LOCATION ADDRESS INFORMATION**

Close Location       Update/Move Location

Business Location Name "Doing Business as" Name			Business Location Name "Doing Business as" Name		
Street Address ( <i>DO NOT</i> List a PO Box)			Street Address ( <i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Location Telephone Number (       )       -		County (if in Kentucky)	Location Telephone Number (       )       -	
Date Location Closed (mm/dd/yyyy) /       /					

**10. - 11. Opened a new Location(s) of Current Business**

**NEW LOCATION ADDRESS**

**NEW LOCATION ADDRESS**

Business Location Name "Doing Business as" Name			Business Location Name "Doing Business as" Name		
Street Address ( <i>DO NOT</i> List a PO Box)			Street Address ( <i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Telephone Number (       )       -		County (if in Kentucky)	Telephone Number (       )       -	
Date Location Opened (mm/dd/yyyy) /       /			Date Location Opened (mm/dd/yyyy) /       /		
Description of Business Activity Performed at Location			Description of Business Activity Performed at Location		

**SECTION D**

**UPDATE ACCOUNTING PERIOD, OWNERSHIP TYPE, AND/OR RESPONSIBLE PARTIES**

**12. Accounting Period change with the Internal Revenue Service (IRS)**

Accounting Period       Calendar Year (year ending December 31<sup>st</sup>)       Fiscal Year (year ending \_\_\_\_ / \_\_\_\_ (mm/dd))  
 52/53 Week Calendar Year:       52/53 Week Fiscal Year:  
 December \_\_\_\_\_      \_\_\_\_\_  
 (Day of Week that year ends)      (Month & Day of Week that year ends)

**13. Taxing Election Change with the IRS**

(Note: If your Business Structure has changed, you are required to apply for new tax account numbers with the Department of Revenue. Please complete Form 10A100, Kentucky Tax Registration Application.)

**A. Current Business Structure** \_\_\_\_\_

**B. CURRENT TAXING ELECTION**

**NEW TAXING ELECTION**

- Partnership
- Corporation
- S-Corporation
- Cooperative
- Trust
  
- Single Member Disregarded Entity (Member Federally Taxed as)
  - Individual Sole Proprietorship
  - General Partnership/Joint Venture
  - Estate
  - Trust (non-statutory)/Business Trust
  - Other \_\_\_\_\_

- Partnership
- Corporation
- S-Corporation
- Cooperative
- Trust
  
- Single Member Disregarded Entity (Member Federally Taxed as)
  - Individual Sole Proprietorship
  - General Partnership/Joint Venture
  - Estate
  - Trust (non-statutory)/Business Trust
  - Other \_\_\_\_\_

**14.-15. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE**

Provide updated information for existing responsible parties or add additional responsible parties.

<input type="checkbox"/> <b>New Responsible Party</b>			<input type="checkbox"/> <b>Update Existing</b>			<input type="checkbox"/> <b>End Date</b>			<input type="checkbox"/> <b>New Responsible Party</b>			<input type="checkbox"/> <b>Update Existing</b>			<input type="checkbox"/> <b>End Date</b>		
Full Legal Name (First, Middle, Last)						Full Legal Name (First, Middle, Last)											
Social Security Number (REQUIRED)			FEIN (If Responsible Party is another business)			Social Security Number (REQUIRED)			FEIN (If Responsible Party is another business)								
Driver's License Number (if applicable)			Driver's License State of Issuance			Driver's License Number (if applicable)			Driver's License State of Issuance								
Business Title			Effective Date of Title (mm/dd/yyyy) / /			Business Title			Effective Date of Title (mm/dd/yyyy) / /								
Residence Address						Residence Address											
City		State		Zip Code		City		State		Zip Code							
Telephone Number ( ) -			County (if in Kentucky)			Telephone Number ( ) -			County (if in Kentucky)								
Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>						Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>											
Existing Responsible Party's Name			End Date (mm/dd/yyyy) / /			Existing Responsible Party's Name			End Date (mm/dd/yyyy) / /								

**SECTION E UPDATE MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS**

**16. Start Date for Address Change**

\_\_\_ / \_\_\_ / \_\_\_

**17. Tax Accounts for which the Address Change Applies (Check all that apply)**

- |  |   |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax  | <input type="checkbox"/> Consumer's Use Tax   |
| <input type="checkbox"/> Sales and Use Tax   | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax  | <input type="checkbox"/> Coal Severance and Processing Tax                          |
| <input type="checkbox"/> Motor Vehicle Tire Fee  | <input type="checkbox"/> Pass-Through Non-Resident Withholding                      |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account |   |

**19. Start Date for Address Change**

\_\_\_ / \_\_\_ / \_\_\_

**20. Tax Accounts for which the Address Change Applies (Check all that apply)**

- |  |   |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax  | <input type="checkbox"/> Consumer's Use Tax   |
| <input type="checkbox"/> Sales and Use Tax   | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax  | <input type="checkbox"/> Coal Severance and Processing Tax                          |
| <input type="checkbox"/> Motor Vehicle Tire Fee  | <input type="checkbox"/> Pass-Through Non-Resident Withholding                      |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account |   |

**18. List New Mailing Address**

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number ( ) -	

**Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.**

**21. List New Mailing Address**

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number ( ) -	

**Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.**

**SECTION F REQUEST CANCELLATION OF ACCOUNT(S)**

**22. TAX ACCOUNTS FOR WHICH CANCELLATION IS REQUESTED (Check all that Apply)**

- Employer's Withholding Tax
- Consumer's Use Tax
- Motor Vehicle Tire Fee
- Utility Gross Receipts License Tax
- Coal Severance and Processing Tax
- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account
- Sales and Use Tax
- Transient Room Tax
- Telecommunications Tax
- Corporation Income Tax and/or Limited Liability Entity Tax
- Pass-Through Non-Resident Withholding

**23. REASON FOR CANCELLATION**

- Business closed/No further Kentucky activity
- Ceased having employees
- Death of owner
- Converted to another ownership type and must reapply for new accounts
- No further Kentucky activity
- Business sold (See #25)
- Ceased making retail and/or wholesale sales of tangible personal property or digital property
- Merged out of existence (See #26)
- Other (Specify): \_\_\_\_\_

24. Effective Date to Cancel Account(s) \_\_\_\_/\_\_\_\_/\_\_\_\_

**NOTE: A corporation's or limited liability pass-through entity's income tax/LLET account number is cancelled with the filing of the "final" return. A corporation or limited liability pass-through entity organized in Kentucky shall not file a final return before it is officially dissolved pursuant to the provisions of KRS Chapter 14A.**

**25. If business sold, list the information for the new owner(s).**

Name			Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number ( ) -			Telephone Number ( ) -		

**26. If merged out of existence, list the information for the new business.**

Business Name		Address	
FEIN			
Telephone Number ( ) -	City	State	Zip Code

**IMPORTANT: THIS UPDATE FORM MUST BE SIGNED BELOW:**

The statements contained in this Form and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the Form.

Printed Name: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Telephone Number: \_\_\_\_\_

Printed Name: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Telephone Number: \_\_\_\_\_

For assistance in completing the Update Form, please call the **Data Integrity Section** at **(502) 564-2694**, or you may use the Telecommunications Device for the Deaf.

**SEND completed form to:**  
**KENTUCKY DEPARTMENT OF REVENUE**  
**501 HIGH STREET, STATION 20A**  
**FRANKFORT, KENTUCKY 40601**

**FAX to: 502-564-0796**  
**EMAIL: DOR.WEBResponseDataIntegrity@ky.gov**



*The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.*