

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**

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#### **OFFICE LOCATIONS**

**TOLL-FREE TELEPHONE NUMBER - DELAWARE ONLY - 1(800) 292-7826**

#### **DOVER**

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

**(302) 744-1085**

#### **WILMINGTON**

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

**Taxpayers Assistance Section  
(302) 577-8205**

#### **GEORGETOWN**

Division of Revenue  
20653 Dupont Bulvd., Suite 2  
Georgetown, DE 19947

**(302)856-5358**

## COMBINED REGISTRATION APPLICATION FORM

This Combined Registration Application (CRA) must be completed by all persons or companies conducting any business activity in Delaware, or having one or more employees who will work in Delaware or who are residents of Delaware, for whom you are withholding Delaware income tax.

The CRA additionally contains a Special Requirements for Contractors form, which must be completed by **Resident Contractors** and **Non-Resident Contractors** (along with all listed additional forms).

**PLEASE BE ADVISED: If you are applying for a license categorized under 'Private Detective,' 'Security Guard Co,' 'Security Systems,' 'Bail Enforcement Agent,' or 'Pawnbroker/Secondhand Dealer/Scrap Metal Dealer,' you MUST FIRST obtain State Police approval in order to obtain a validated State business license.**

Withholding and Gross Receipts returns can be filed electronically online at <http://revenue.delaware.gov>. If you wish to file a paper gross receipts return, you must log into the gross receipts website and print personalized gross receipts forms. If you wish to file paper withholding returns, you will find blank returns under the forms link on our website. Please direct any questions or concerns regarding this application to (302) 577-8778 or (302) 577-8779.

Upon completion of this form, you may mail the CRA, with the required license fee(s), if applicable, to:

**DIVISION OF REVENUE  
P.O. BOX 8750  
WILMINGTON, DE 19899-8750**

**NOTE: This application may not be accepted if all the necessary information is not provided, or if the application is not signed and dated by an owner or officer.**

### SPECIFIC LINE INSTRUCTIONS - PLEASE READ CAREFULLY - PLEASE PRINT CLEARLY OR TYPE

**Line 1 (FEIN or SSN).** Enter your Federal Identification Number (FEIN) or Social Security Number (SSN), whichever you use for federal purposes. If you are an employer or business ownership that is not a Sole Proprietorship, you must have a FEIN. You can apply for a number using Federal Form SS-4, or by calling your nearest IRS office. If you have applied for a FEIN, please enter "Applied For" on Line 1, and the Division of Revenue will assign a temporary number until your FEIN has been received. **You must notify the Business Master File Unit at (302) 577-8778 when your FEIN is obtained.** All of your tax returns should be filed under **ONE** ID number. **If you are a sole proprietor and you have obtained a FEIN, you must enter both numbers on Line 1 of Part A or C.**

### Part A - To Be Completed By All Taxpayers That Need To Register Their Business Or Withholding For The First Time

All applicable questions in Part A **MUST** be answered.

- |               |                                 |   |
|---------------|---------------------------------|---|
| <b>Line 1</b> | <b>Name</b>                     | Enter the name of the business (individual, partnership, corporate name, governmental agency, etc.).  |
| <b>Line 2</b> | <b>Trade Name</b>               | Enter the trade name of your business if different from the primary business name on Line 1.  |
| <b>Line 3</b> | <b>Primary Location Address</b> | Enter the address of your primary business location; this is the physical address where the license will be displayed (a P.O. box is not an acceptable primary location address). |
| <b>Line 4</b> | <b>Mailing Address</b>          | Enter the address to which correspondence should be mailed, if different from your primary business location.   |
| <b>Line 5</b> | <b>Accounting Period</b>        | Please check the appropriate box that 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.      |
| <b>Line 6</b> | <b>Incorporation State</b>      | If you are incorporated, please enter the two letter postal abbreviation for state in which you are incorporated.   |
| <b>Line 7</b> | <b>Incorporation Date</b>       | If you are incorporated, please enter the date on which you became incorporated.  |
| <b>Line 8</b> | <b>Start Date</b>               | Enter the date your business operations began, or will begin in Delaware  |
| <b>Line 9</b> | <b>Ownership Type</b>           | Enter one of the following applicable two digit ownership codes:  |

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

- |                |                                   |   |
|----------------|-----------------------------------|---|
| <b>Line 10</b> | <b>Sub Chapter S Corporations</b> | If you indicated '06 - Sub Chapter S Corporation' on Line 9, indicate if you have shareholders that are NOT Delaware residents. |
| <b>Line 11</b> | <b>Parent Company Name</b>        | If you have a parent company, enter the name.   |

<b>Line 12</b>	<b>Parent Employer ID</b>	Enter employer ID number or social security number of parent company, and check the applicable box.
<b>Line 13</b>	<b>Previous Business Name</b>	If you changed the name of your business, enter your previous business name.
<b>Line 14</b>	<b>Previous ID Number</b>	Enter the ID number of your business if it has changed, and check the applicable box.
<b>Line 15</b>	<b>Contact</b>	Enter the name, phone number, fax number, and e-mail address of the individual who should be contacted regarding tax matters.
<b>Line 16</b>	<b>Ownership</b>	Enter the name(s), title(s), and SSN(s) of the proprietor, partner, or principal officers of your business. If there are more than three, please attach a separate list. If you have a Registered Agent, provide that information as well.
<b>Line 17</b>	<b>Business Activity</b>	Fully describe the specific nature of your business.

### Part B - To Be Completed by All Taxpayers

<b>Line 1</b>	<b>Employment and Withholding</b>	Answer whether you will have employees in DE or if you will withhold DE state tax from DE residents who work out of state.
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### Part C - To Be Completed By All Taxpayers Applying for a License

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 a business. Failure to obtain a business license **will result in a \$200 penalty if such failure is not self-disclosed. A separate business license is required for each separate business activity, and may be required for multiple locations of certain business (Please consult the Division of Revenue License and Tax Rates chart for more info).** If you need to apply for more than one license, you will need to obtain, and complete, a supplemental License Application and submit one with the appropriate payment for each license you require. **The license fee must accompany any license application. Applications without the license fee will not be processed.**

<b>Line 1</b>	<b>Name</b>	Enter the name of the business (individual, partnership, corporate name, governmental agency, etc.).
<b>Line 2</b>	<b>Trade Name</b>	Enter the name trade name of your business if different from the primary business name on Line 1.
<b>Line 3</b>	<b>Physical License Location Address</b>	Enter the address of your primary business location (A P.O. box is NOT an acceptable physical location address).
<b>Line 4</b>	<b>Mailing Address</b>	Enter the address to which correspondence should be mailed, if different from your physical license location.
<b>Line 5</b>	<b>Start Date</b>	Enter the date your business operations began, or will begin in Delaware.
<b>Line 6</b>	<b>License Year</b>	Enter the year for which you are applying for a license. (If you are applying for an additional location of an activity where the primary license is on a 3 year cycle, enter the year that the 3 year cycle ends, and prorate the additional location fee accordingly. See <b>Additional Business License</b> form.)
<b>Line 7</b>	<b>License Activity Description</b>	Fully described the specific nature of your business and provide the business code (see previous page).
<b>Line 8</b>	<b>65 Years or Older</b>	Check box if applicable. Any person who is 65 years of age or older whose gross receipts are less than \$10,000 per year shall pay 25% of the annual occupational license fee specified.
<b>Line 9</b>	<b>Total Fee</b>	Enter the total license fee. See below for more details on this computation.

Below is a sample schedule for computation of fee for any license for which you may apply. **To calculate your license fee, you will need to locate your business category on the 'Detailed List of Division of Revenue Licenses and Tax Rates' chart and find the annual fee due. If you are applying for a license for an additional location, you will need to locate the additional location fee for your business category and from that calculate the fee due.**

If you start doing business in Delaware after January 31, **you may prorate the fees** for your initial year according to this schedule, **unless you are registering under business categories: Cigarette, Motor Vehicle Dealer, Circus Exhibitors, or Outdoor Musical Festival Promoters.**

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

(Proration Example: If you start doing business in Delaware in the month of April, and you are a retailer:  $\$75.00 \times 0.75 = \$56.25$  Total Fee). If your license fee is based on a number of units (like the number of rooms for a motel), then multiply the annual fee by that number first.

<b>Proration Basis for Initial Licenses</b>	Jan - 100%	Apr - 75%	July - 50%	Oct - 25%
Multiply Annual Fee by Respective Month	Feb - 92%	May - 67%	Aug - 42%	Nov - 17%
	Mar - 83%	Jun - 58%	Sep - 33%	Dec - 8%

<b>COMPUTATION OF FEE</b>	\$	x	%	=	\$
	Annual Fee		Prorated Percentage		Total Fee

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



DF50415019999

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 AND/OR REMIT APPLICABLE FEE MAY RESULT IN THE DENIAL OF A BUSINESS LICENSE

TEMPORARY FOR OFFICE USE ONLY

3-

1 Enter Employer Identification Number 1-

OR

Social Security Number 2-

PART A - TO BE COMPLETED BY ALL TAXPAYERS THAT NEED TO REGISTER THEIR BUSINESS OR WITHHOLDING FOR THE FIRST TIME

1 Name		4 Mailing Address (If Different from Primary Location)	
2 Trade Name (If different from above)		City	
3 Primary Location Address		State Zip Code Country	
City		5 Accounting Period (Check One) Fiscal Year - 12 Month Basis Ending Calendar Year	
State Zip Code Country		Enter Month and Day of Fiscal Year Ending MM DD	
6 If Incorporated Enter State Incorporated		7 Date Incorporated MM/DD/YY	
8 When did or when will you begin operating in Delaware MM/DD/YY		10 Sub Chapter S Corporations only - Do you have Shareholders that DO NOT reside in Delaware? YES NO	
9 Type of Ownership (See instructions)		11 Parent Company Name	
12 Parent Employer Identification Number		13 Previous Business Name	
14 Previous Identification Number		15 Individual who may be contacted regarding tax matters.	
First Name Last Name		Phone FAX Email Address	
16 Identify Owners, Partners, Corporate Officers, Registered Agent or Trustees.		Social Security Number	
First Name Last Name		Title	
17 Fully Describe ALL Business Activities (MUST BE COMPLETED)			

PART B - TO BE COMPLETED BY ALL TAXPAYERS

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

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

If you sell tires at retail and/or you sell prepaid wireless telecommunication services at retail in Delaware from this location, you must submit additional license applications.

1 Name		2 Trade Name (If different)	
3 Physical License Location Address		4 Mailing Address (If Different from Physical License Location)	
City		City	
State Zip Code Country		State Zip Code Country	
5 When did or when will you begin operating in Delaware? MM DD YY		6 For what calendar year are you applying? Calendar year ending 12-31- YY	
7 Describe This License Activity (Must be completed)		Bus Code	
8 Check if 65 years or older and whose total sales are less than \$10,000 (See Instructions)		9 Total Fee	

PLEASE READ PART C INSTRUCTIONS TO COMPLETE BUSINESS CODE AND COMPUTATION OF THE FEE.

MAKE CHECK PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8750, Wilmington, DE 19899-8750

SIGNATURE

TITLE

DATE

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

Rev. 09/15



**REGISTRATION APPLICATION  
FOR  
STATE OF DELAWARE  
ADDITIONAL BUSINESS LICENSE**



DF50515019999

**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 AND/OR REMIT APPLICABLE FEE MAY RESULT IN THE DENIAL OF A BUSINESS LICENSE**

TEMPORARY FOR OFFICE USE ONLY

3-

1 Enter Employer Identification Number 1-

OR

Social Security Number 2-

**TO BE COMPLETED BY TAXPAYERS APPLYING FOR A LICENSE**

If you sell tires at retail and/or you sell prepaid wireless telecommunication services at retail in Delaware from this location, you must submit additional license applications.

1 Name

2 Trade  
Name  
If different

3 Physical  
License  
Location  
Address

4 Mailing  
Address  
(If Different  
from  
Physical  
License  
Location)

City

City

State  Zip Code  Country

State  Zip Code  Country

5 When did or when will you begin operating in Delaware?

MM DD YY

6 For what calendar year are you applying? Calendar year ending

12-31-YY

7 Describe This License Activity  
(Must be completed)

Bus Code

8 ☐ Check if 65 years or older and whose total sales are less than \$10,000 (See Instructions)

**PLEASE READ INSTRUCTIONS TO COMPLETE BUSINESS CODE AND COMPUTATION OF THE FEE.**

9 Total Fee

**MAKE CHECK PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8750, Wilmington, DE 19899-8750**

**Important information regarding the term of a business license:**

In general, licenses are issued on a calendar year basis. Licenses issued for a new business shall be for a term of 1 year; expiring on December 31. If the business starts during the calendar year, the initial license can be prorated according to the month that the business started. Upon renewal, you will be give the option to renew for 1 year, or 3 years. If you choose to renew a certain activity for 3 years, then all locations with that same activity must also be renewed for the 3 year period.

When purchasing a license for an additional location where the existing location is operating with a 3 year business license, use the same tax year end as the existing license to prorate the fee for the additional location, so that both licenses will expire on the same day - keeping the renewal periods aligned.

SIGNATURE

TITLE

DATE

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

Rev. 09/15

# DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES

Category	Business Group Code	Annual Fee	Additional Locations	Current Tax Rate	Returns Due	Exclusion
Advertising Agency	101	\$75	\$25	0.003983	Monthly	\$100,000
Amusement Machine Owner	105					
Business license fee		75	25	0.003983	Monthly	100,000
Each machine (decal)	131	75	-	-	-	-
Auctioneer Non-Resident - each county	519	225	225	0.003983	Monthly	100,000
Auctioneer Resident	520	75	25	0.003983	Monthly	100,000
Broker	120	75	25	0.003983	Monthly	100,000
*Cigarette						
*Wholesaler and/or Affixing Agent	213	200	200	-	-	-
Wholesale business license also needed	214	75	75	0.003983	Monthly	100,000
*Retail Permit (3 years)	201	50	-	-	-	-
Vending machine decals - each machine	212	15	-	-	-	-
*Circus exhibitor	126	750	-	-	-	-
Non-profit Organizations		300	-	-	-	-
Commercial Feed Dealers	360	75	75	0.000996	Monthly	100,000
Commercial Lessors	198	75	25	0.003983	Monthly	100,000
Contractors	331	75	-	0.006472	Monthly	100,000
Developers	332	75	-	0.006472	Monthly	100,000
Non-residents (bonding requirements)	335	75	-	0.006472	Monthly	100,000
Construction Transportation	333	75	-	0.006472	Monthly	100,000
Drayperson or Mover	026	75	25	0.003983	Monthly	100,000
Electric Use Tax	708	-	-	.0425/.0200	Tech Info Memo 97-8 and 97-9	
Farm Machinery Retailer	394	75	75	0.000996	Monthly	100,000
Finance or Small Loan Agency	144	450	450	-	-	-
Food Processors	374	75	75	0.001991	Monthly	100,000
Gas Use Tax	704	-	-	.0425/.0200	Tech Info Memo 97-8 and 97-9	
General Services	099	75	25	0.003983	Monthly	100,000
[1] [8] Grocery Supermarkets	404	90	40	0.003267	Monthly	100,000
[2] Hotel -- per suite / per room	152	30/25	-	0.08	Monthly	-
Lessee/Use of Tangible Personal Property	612					
Motor vehicles	613	-	-	0.019914	Quarterly	-
With retail license	611	-	-	0.019914	Quarterly	-
Lessor of Tangible Personal Property	602	75	25	0.002987	Quarterly	300,000
Motor vehicles	603	75	25	0.002987	Quarterly	300,000
Manufacturers	356	75	75	0.001260	Monthly	1,250,000
Manufacturers, Automobile	357	75	25	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	0.003983	Monthly	100,000
[2] Motel - Per Room	161	25	-	0.08	Monthly	-
[7] *Motor Vehicle Dealer	450	100	-	2.00 ea. vehicle	Quarterly	-
Occupational / Professional	099	75	25	0.003983	Monthly	100,000
*Outdoor Music Festival Promoter	108	750	-	-	-	-
Parking Lot or Garage Operator	174	75	35	0.003983	Monthly	100,000
Petroleum Dealers						
[3] [8] Retailer	387	90	40	1.6468	Monthly	100,000
[4] Wholesaler	368	75	75	1.5472	Monthly	100,000
Personal Services	007	75	25	0.003983	Monthly	100,000
Photographer - Resident	178	75	25	0.003983	Monthly	100,000
*Transient - plus \$25 per day	194	-	-	0.003983	Monthly	100,000

## DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES

Category	Business Group Code	Annual Fee	Additional Locations	Current Tax Rate	Returns Due	Exclusion
Private Detective (State Police approval required)	183	75	25	0.003983	Monthly	100,000
Professional Services	007	75	25	0.003983	Monthly	100,000
Public Utilities	701	-	-	0.425/0.02	Monthly	-
Cable Television and Satellite	707	-	-	0.02125	Monthly	-
Telecommunications	709	-	-	0.05	Monthly	-
[5] Electric Utility	708	-	-	0.0425/0.02	Monthly	-
Gas Utility	704	-	-	0.0425/0.02	Monthly	-
[6] Telephone & Telegraph Wire Tax	702	\$ .60 per/mile; \$.30/next longest wire; \$.20 every other wire owned. Returns and reporting the number of miles of wire and transmitters are due June 1, and tax payments are due by June 15th				
Real Estate Broker	581	75	25	0.003983	Monthly	100,000
Restaurant Retailer	393	75	25	0.006472	Monthly	100,000
[8] Retailer - General	396	90	40	0.007468	Monthly	100,000
[8] Transient (registration and bonding required)	400	90	40	0.007468	Monthly	100,000
[8] Transient 10 days or less	403	40	-	0.007468	After 10th day	3,000
[10] Retail - Tire Sales	406	-	-	\$2.00/tire sold	Monthly	-
Sales Representative	186	75	-	-	-	-
Security Guard Co. (State Police approval required)	183	75	25	0.003983	Monthly	100,000
Security Systems (State Police approval required)	100	115	25	0.003983	Monthly	100,000
Showperson	189	375	-	-	-	-
Steam, Gas and Electric	703	50	1 <sup>st</sup> year	0.001	Annually	-
Taxicab or Bus Operator -- 1 <sup>st</sup> vehicle / each	173	45	30	-	-	-
[2] Tourist Home -- per room (minimum 5 rooms)	192	15	-	0.08	Monthly	-
Trailer Park -- each space	193	10	-	-	-	-
[8] Transient Nursery Retailer	405	90	90	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	15	-	-	-	-
(Business license also needed)						
Wholesalers	377	75	75	0.003983	Monthly	100,000

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

**[1] Grocery Supermarkets** - the tax rate is .003267 on all 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 composite rate includes the General Fund tax of .007468 and a Hazardous Substance tax of .1524

**[4] Petroleum Wholesalers** - The composite rate includes the General Fund tax of .003983, a Hazardous Substance tax of .1524 and surtax of .002489.

**[5] Electric Utility** - The tax rate is .0235 for electric consumed by manufacturers, food processors and agribusinesses.

**[6] Interstate calls are exempt.**

**[7] Motor Vehicle Dealer** - Motor vehicle Dealers who self-finance any sale of a motor vehicle to a retail buyer without charging interest are required to file an original surety bond in the principle sum of \$25,000 with the Division of Revenue.

**[8] Retail Crime Fee** - This license fee includes an additional \$15.00

**[9] 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 Delaware State Directory of New Hires, P.O. Box 90370, Atlanta, GA 30364, faxed to (855) 481-0047 or E-mail to: [newhires@state.de.us](mailto:newhires@state.de.us). Reports may be made by electronic or magnetic media and a multi-state employer may elect to report to one state. For more information concerning multi-state or magnetic filing, call the Division of Child Support Enforcement at (302) 577-7171.

## **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 [web 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](http://www.revenue.delaware.gov). At the Division of Revenue's home page, select "Business Tax" from the side bar menu.



**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 BUILDING TRADES 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 BUILDING TRADES 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 BUILDING TRADES 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, construction 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 Building Trades 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

-

-

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

FOR OFFICE USE ONLY

Suffix

PAYMENT DUE DATE 15 days after end of month

PAYMENT FOR PERIOD

FROM			TO		
Month	Day	Year	Month	Day	Year

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

X 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

-

-

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

FOR OFFICE USE ONLY

S

B

S

B

FILING PERIOD

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	\$	
2. LESS EXCLUSION	\$	
3. TAXABLE AMOUNT	\$	
4. GROSS RECEIPTS TAX, LINE 3 X	TAX RATE	= \$
5. APPROVED TAX CREDITS	\$	
6. BALANCE DUE. SUBTRACT LINE 5 FROM LINE 4	\$	

X 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.

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## **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  
1<sup>st</sup> 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	SUSSEX COUNTY	SUSSEX COUNTY (cont'd)
<b>Delaware State Chamber of Commerce</b> 1201 N. Orange Street, Ste. 200 P.O. Box 671 Wilmington DE 19899-0671 (302) 655-7221 (800) 292-9507	<b>Bethany-Fenwick Area Chamber of Commerce</b> 36913 Coastal Highway Fenwick Island, DE 19944 (302) 539-2100 or 1-800-962-SURF	<b>Laurel Chamber of Commerce</b> P.O. Box 696 Laurel DE 19956-0696 (302) 875-9319
<b>Middletown Area Chamber of Commerce</b> P.O. Box 1 Middletown DE 19709-0001 (302) 378-7545	<b>Delmar Chamber of Commerce</b> 12 N Pennsylvania Ave # D Delmar, DE 19940 (302) 846-3336	<b>Lewes Chamber of Commerce &amp; Visitors Bureau</b> 120 Kings Hwy, Lewes, DE 19958 (302) 645-8073
<b>New Castle County Chamber of Commerce</b> 12 Penns Way New Castle, DE 19720 (302) 737-4343	<b>Greater Georgetown Chamber of Commerce</b> P.O. Box 1 Georgetown DE 19947-0001 (302) 856-1544	<b>Milton Chamber of Commerce</b> 707 Chestnut St. Milton, DE 19968 (302) 684-1101
<b>KENT COUNTY</b>	<b>Greater Millsboro Chamber of Commerce</b> 102 Washington Street Suite 6 Millsboro, DE 19966 (302) 934-6777	<b>Rehoboth-Dewey Chamber of Commerce</b> P.O. Box 216 Rehoboth Beach DE 19971-0216 (302) 227-2233 (302) 441-1329
<b>Central Delaware Chamber of Commerce</b> 435 N. DuPont Hwy Dover, DE 19901 (302) 734-7513	<b>Greater Seaford Chamber of Commerce</b> 304 High St, Seaford, DE 19973 (302) 629-9690	<b>Selbyville Chamber of Commerce</b> P.O. Box 1150 Selbyville DE 19975-1150 (302) 436-5526
<b>Greater Milford Chamber of Commerce</b> 411 N. Rehoboth Blvd. Milford, DE 19963 (302) 422-3344		