November 30, 2007

CAPARA EDUCATIONAL FOUNDATION INC

Dear Taxpayer:

The Department of Revenue Services (DRS) has information indicating that your business may not be properly registered for the Connecticut Corporation Business Tax or the Connecticut Business Entity Tax. The Secretary of the State has either:

- Issued a Certificate of Authority to your company, or
- Endorsed your company's Certificate of Incorporation.

A company whose Certificate of Incorporation has been endorsed by the Secretary of the State has the right to carry on business in Connecticut. Companies that carry on, or that have the right to carry on business in Connecticut are subject to Corporation Business Tax or the Business Entity Tax. Therefore:

- Corporations must register for Corporation Business Tax.
- S Corporations must register for Business Entity Tax.
- Tax Exempt entities must register and enclose a copy of its IRS determination letter.
- Both types of corporations must register for all other applicable taxes.

We now have a fast, easy, and convenient way for you to register or update your information electronically. Visit the DRS Web site at [www.ct.gov/drs](http://www.ct.gov/drs) and click on File/Register Online. If you do not have access to the Internet, complete the enclosed tax registration form, include registration fees if applicable, and return in the envelope provided.

Should you determine that your business is properly registered for all Connecticut taxes, please contact us at 860-541-3280 (choose option 4), Monday through Friday, 8:30 a.m. to 4:30 p.m. If you have any other questions regarding this request, do not hesitate to call us at this number.

DRS encourages taxpayers with delinquencies to comply with Connecticut tax law. A business entity may qualify for the DRS Voluntary Disclosure Program, which may allow businesses and individuals to limit the look-back period or eliminate the amount of penalty due on the nonpayment of tax. Visit our Web site listed above to learn more about this program.

Your response is expected no later than 30 days from the date of this notice. Thank you for your cooperation.

Sincerely,

Patrick J. Crowley
Patrick J. Crowley
Tax Unit Manager
Discovery Unit
Enclosures
AU-504 (Revised 03/2005)
**Form REG-1**  
**Business Taxes Registration Application**

1. **Reason for Filing Form REG-1**  
   Check the applicable box:  
   - Opening a new business, including but not limited to:  
     - An existing out-of-state business opening a location in Connecticut;  
     - Selling at a craft show, flea market, fair, or other venue in Connecticut or selling over the Internet; or  
     - An existing out-of-state business having employees in Connecticut (including nonresident contractors).  
   - Opening a new location. Enter your Connecticut Tax Registration No:  
   - Registering for additional taxes. Enter your Connecticut Tax Registration No:  
   - Reopening a closed business. Enter Connecticut Tax Registration No of the closed business:  
   - Purchasing an ongoing business. The buyer of an existing business may be responsible for tax liabilities of the previous owner. See Informational Publication 2002(16), Successor Liability for Sales and Use Taxes and Admissions and Dues Tax. Enter Connecticut Tax Registration No of the previous owner:  
   - Forming a business entity under Connecticut law or a non-Connecticut entity required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in Connecticut.  
   - Establishing a passive investment company (PIC).  
   - Changing organization type. Enter your current Connecticut Tax Registration No:  
   - Hiring household employees and intend to withhold Connecticut income tax.  
   - Other (explain); see Who Needs to Complete REG-1. Forming non-profit non-stock CT Corp.

2. **Business Information**  
   **Type of Organization:**  
   - Sole Proprietorship  
   - General Partnership  
   - Limited Partnership  
   - Limited Liability Company (LLC)  
   - Single Member LLC (SMLLC)  
   - Limited Liability Partnership (LLP)  
   - S Corporation  
   - Corporation  
   - Other (explain): non-profit non-stock CT Corp.

3. **Nature of Business Activity**  
   Check the box(es) that best describe your business:  
   - Retailer  
   - Wholesaler  
   - Manufacturer  
   - Service Provider  
   - Other (explain): educational/charitable

4. **Major Business Activity**  
   Describe your major business activities: provision of non-profit educational & charitable services

5. **Business Name and Address**  
   **Organization Name:** Enter the name of the sole proprietor, partnership, corporation, or LLC.  
   **CAP4-BA Educational Foundation Inc.**  
   **Federal Employer Identification Number, if applicable**  
   **Business Trade Name**  
   **CT Secretary of the State Business ID No., if applicable**  
   **Business Location:** Enter the physical address of the business. A post office box or rural route number is not acceptable. Home-based businesses and flea market or craft show vendors must enter a home address.

   **Address Line 1**  
   **City**  
   **State**  
   **ZIP Code**  
   **Address Line 2**

   **Mailing Address Line 1 (Street or PO Box)**  
   **City**  
   **State**  
   **ZIP Code**  
   **Address Line 2**

   **Business Telephone Number**  
   **Email Address**  
   **Bank Name**

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*Page 1 of 4*
6. List All Owners, Partners, Corporate Officers, or LLC Members  Attach a separate sheet if needed.

Name (Last, First, Middle Initial)           Title

Home Address Line 1 (Street)               Home Address Line 2

City                                       State

ZIP Code                                   Home Telephone Number

SSN                                        Date of Birth

Bank Name

Name (Last, First, Middle Initial)           Title

Home Address Line 1 (Street)               Home Address Line 2

City                                       State

ZIP Code                                   Home Telephone Number

SSN                                        Date of Birth

Bank Name

Name (Last, First, Middle Initial)           Title

Home Address Line 1 (Street)               Home Address Line 2

City                                       State

ZIP Code                                   Home Telephone Number

SSN                                        Date of Birth

Bank Name

Name (Last, First, Middle Initial)           Title

Home Address Line 1 (Street)               Home Address Line 2

City                                       State

ZIP Code                                   Home Telephone Number

SSN                                        Date of Birth

Bank Name

7. Income Tax Withholding

Are you an employer that transacts business or maintains an office in Connecticut and intends to pay wages to resident employees or nonresident employees who work in Connecticut?  ☐ Yes ☐ No

If you have a Connecticut tax registration number for withholding for another location and intend to file withholding for this new location under that number, enter that number here: ___________________ and skip to Section 8; otherwise continue.

Are you an out-of-state company voluntarily registering to withhold Connecticut income tax for your Connecticut resident employees?  ☐ Yes ☐ No

Do you intend to withhold Connecticut income tax from pension plans, annuity plans, retirement distributions, or gambling distributions?  ☐ Yes ☐ No

Do you pay nonresident athletes or entertainers for services they render in Connecticut?  ☐ Yes ☐ No

Do you only have household employees and wish to withhold Connecticut income tax?  ☐ Yes ☐ No

Do you only have agricultural employees and wish to withhold Connecticut income tax?  ☐ Yes ☐ No

If Yes, do you file federal Form 943, Employer's Annual Tax Return for Agricultural Employees, and wish to file Form CT-941, Connecticut Quarterly Reconciliation of Withholding, annually?  ☐ Yes ☐ No

If you answered Yes to any of the income tax withholding questions, enter the date you will start withholding Connecticut income tax. ____________________

m  m  d  d  y  y

If you use a payroll service, enter the name of the payroll company: ___________________
8. Sales and Use Taxes
Do you sell, or will you be selling, goods in Connecticut (either wholesale or retail)? □ Yes □ No
Do you rent equipment or other tangible personal property to individuals or businesses in Connecticut? □ Yes □ No
Do you serve meals or beverages in Connecticut? □ Yes □ No
Do you provide a taxable service in Connecticut? See the Informational Publication, *Getting Started in Business*, for a list of taxable services. □ Yes □ No
If you answered Yes to any of the sales and use taxes questions, enter the date you will start selling or leasing goods or taxable services.

9. Room Occupancy Tax
Do you provide lodging rooms for rent in a hotel, motel, or rooming house in Connecticut for 30 consecutive days or less? □ Yes □ No
If you answered Yes, enter the date you will start to provide rooms for rent for lodging purposes in Connecticut.

10. Business Entity Tax
Do not register for the corporation business tax if the entity is liable for the business entity tax.

The *business entity tax* applies to all of the following business types formed under Connecticut law and to those non-Connecticut entities required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the State, whether or not the business has registered or filed a certificate of authority, as the case may be, with the Connecticut Secretary of the State.

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the business entity tax);
- Limited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either:
  - Treated as a partnership, if it has two or more members; or
  - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnership (LPs).

Are you a business entity as described above? □ Yes □ No
Enter state you are organized under: Enter date of organization:
If not organized in Connecticut, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State.
Enter the month your tax year closes:

11. Corporation and Unrelated Business Income Taxes
Corporation Business Tax
Do not register for the corporation business tax if the entity is liable for the business entity tax.

Are you a corporation? □ Yes □ No
Are you an LLC, SMLLC, or other association taxed as a corporation? □ Yes □ No
Is this corporation exempt from federal income tax? □ Yes □ No
Have you received a determination from the Internal Revenue Services (IRS) that this corporation is exempt from federal income tax? □ Yes □ No
If Yes, enclose a copy of your IRS letter of determination.
Enter state you are organized under: Enter date of organization:
If not a Connecticut corporation, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State.
Enter the month the corporate year closes:

Unrelated Business Income Tax
Are you a federally exempt organization that has unrelated business income attributable to a trade or business in Connecticut? □ Yes □ No
If you answered Yes, enter the date the unrelated business income tax liability started.

Passive Investment Company (PIC)
Is this corporation a passive investment company as defined in Conn. Gen. Stat. §12-213(a)(27)? □ Yes □ No
Enter the date the PIC was organized.
Enter Connecticut tax registration number of the PIC’s related financial service or insurance company:
12. Business Use Tax

If you are registered for or are registering for sales and use taxes, you do not need to complete this section.

Business use tax is due when a business purchases taxable goods or services, including the purchase or lease of assets, consumable goods, and promotional items, for use in Connecticut without paying Connecticut sales tax.

Will you be purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax? □ Yes □ No

If you answered Yes to the business use tax question, enter the tax liability start date: mm dd yy

If you answered No, you must complete the Business Use Tax Declaration section below.

Business Use Tax Declaration: By registering for any of the taxes listed in this application, you have indicated to DRS that you may have a business use tax liability. Therefore, based on your application, you will be automatically registered for the business use tax unless you complete the following declaration.

[Signature]

13. Registration Fee Schedule

Enter the registration fee amount indicated. If you are liable for either sales and use taxes or room occupancy tax, or both, as indicated in Sections 8 or 9, you must pay a $50 registration fee. Enter the appropriate registration fee(s) from Addendum A if you are registering for the cigarette tax. You must include the total registration fee due with Form REG-1 or your registration application will not be processed and will be returned.

Make your check payable to: Commissioner of Revenue Services. If you register by mail, send Form REG-1 with your payment to: Department of Revenue Services, PO Box 2937, Hartford CT 06104-2937

<table>
<thead>
<tr>
<th>Registration Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. If registering for Sales and Use Taxes or Room Occupancy Tax, enter $50.*</td>
</tr>
<tr>
<td>b. If registering for Cigarette Tax, see Addendum A.</td>
</tr>
<tr>
<td>c. Total Registration Fee Due: Add Line a and Line b.</td>
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</tbody>
</table>

* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

14. All Applicants Must Sign the Following Declaration

I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

Signature of Owner, Partner, LLC Member, or Corporate Officer

Print Name of Owner, Partner, LLC Member, or Corporate Officer

Date

Telephone Number

Title

[Signature]

[Print Name]

[Title]