

DISCOVER  
BOATING™

NORWALK  
BOAT SHOW®

**PROGRESSIVE®**

## RULES & REGULATIONS

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Rules & Regulations

# RULES AND REGULATIONS

### GENERAL CHARACTER AND CONDUCT

**EXHIBITS:** Exhibits must be staffed during all open hours of the show.

- Exhibit removal prior to the final day's close of the show is strictly forbidden.

**DECORATING:** Draping unsightly cradles or trailers, and using carpet to enhance your display are just a few of the things which can be done inexpensively to improve your image and attract consumers.

- All signs must be of professional quality. Homemade signs are prohibited.
- Steps & platforms must be of the safest possible construction and conform to local building codes.

**DEMONSTRATIONS:** Any demonstrations must be performed within the exhibitor's space.

- Sampling or demonstration tables must be placed a minimum of 2' from the aisle line.
- Should attendees interfere with the normal flow of traffic or overflow into neighboring exhibits, management will have no alternative but to request that presentations or samplings be limited or discontinued.

**SOUND:** Exhibitors must police their own booths to be sure the noise level from presentations is kept to a minimum and does not interfere with others.

- Show Management reserves the right to determine at what point sound constitutes interference with others and must be limited or discontinued.

**SAFETY:** All product demonstrations involving any moving and potentially hazardous machines, display or parts, must be approved in advance by NMMA at least 45 days in advance of the show opening.

- Bicycles, scooters, skateboards etc., are not permitted during show hours.

**LIABILITY INSURANCE:** All exhibitors are required to carry commercial general liability insurance. Coverage must be evidenced by a Certificate of Insurance beginning September 16, through September 24. The Certificate of Insurance must be submitted to the NMMA prior to the first day of move-in. (See *Exhibitor Liability Notice* section for additional information)

## EXHIBITOR TERMS, RULES AND REGULATIONS

These Exhibitor Terms, Rules and Regulations ("rules") are included in, and a part of, the Exhibitor Application/Contract ("Agreement") for exhibit space (including both digital and physical offerings) entered into by exhibitor with the National Marine Manufacturers Association (referred to herein as "NMMA" or "show management") for the boat show specified therein ("show"). Each exhibitor, on behalf of itself and its employees, officers, directors, agents, and contractors, agrees to abide by these rules and by any amendments or additions hereafter made by show management. Show management has the right to adopt additional rules and regulations governing the allocation of space, show display guidelines and other requirements from time to time in its sole discretion (collectively, Additional Rules). All such Additional Rules are incorporated in these rules by reference and are a binding part of the Agreement. These rules (including the Additional Rules) are printed annually in the booklet "NMMA Allocation Procedures and Display Guidelines" (which may also be found on NMMA's website) and such booklet (including any later additions, corrections or clarifications made by show management to such booklet) are a binding part of the Agreement. Exhibitors may contact show management for a current hard copy of the booklet. The term "show management", as used in these rules, includes any third party retained by NMMA to manage and/or the show. All rights and authority granted to NMMA in these rules or the Agreement may be exercised by, or designated to, Informa (or other third party) in NMMA's sole discretion.

**1. Admissible Exhibits.** Exhibitor agrees to display only new, unused current-model-year boats and marine related products. Exhibitor will not display any product or signage without the endorsement or approval of the manufacturer. Exhibitor represents that it has full authority and all approvals necessary to display and sell its products at the show. NMMA reserves the right to determine the eligibility of any company, product, signage, images, footage, or other material for inclusion in the show. No exhibitor shall exhibit or permit to be exhibited in the space allocated to them (including any digital or online space), any product, merchandise, signage, or display material other than that specified in the Agreement. Exhibitor agrees that NMMA may remove any exhibits or materials that it deems to be of a disruptive, objectionable or inappropriate nature. Exhibitor represents and warrants that all displayed products comply with applicable federal, state, and local laws, regulations and consent decree or other regulatory requirements, including any applicable safety standards that may be issued by the Consumer Product Safety Commission (CPSC), and the emission regulations issued by the U.S. EPA.

**2. Payment for Space and Other NMMA Products, Services & Membership Dues.** Member rates apply only to space occupied by the member's own products. Exhibitors must return their Agreement and deposit by the initial deadline in order to retain their right of first refusal for their previous year's exhibit space. Right of first refusal does not apply to new shows, new venues, or show floor reallocations that may occur from time to time. NMMA members must be in Good Standing as of July 1<sup>st</sup> preceding the fall shows and December 1<sup>st</sup> preceding the winter shows, to receive the member discount. Good Standing requires 100% of member dues for the current membership year to have been paid, all space deposits for the show to have been made, and all other balances for products, services, certification, Grow Boating assessments and other monies due to NMMA, be not more than 60 days past due. "First time members" joining NMMA, must be in Good Standing by 30 days before the show is scheduled to open to receive the member rate. Exhibitors who fail to make space payments in accordance with the terms of the Agreement will not be considered for space increases, location changes, or upgrades of any kind and are subject to space re-assignment, cutback, or cancellation without credit or refund. Any checks marked with notations as "payment in full" (or similar language) will be cashed and processed by show management provided, however, such notations are null and void and show management reserves the right to pursue exhibitor for all amounts due and owing under the Agreement in the event such payment does not represent full payment of such amounts.

**3. Cancellations, Cutbacks & Space Changes.** Should exhibitor wish to cancel or terminate the Agreement or modify its exhibit space, it must notify NMMA in writing and such cutback or cancellation must be confirmed in writing by NMMA in order to be effective. A cancellation penalty representing all or a portion of the total amount due and owing under the Agreement will be assessed according to the following formula: A contract cancellation penalty representing all or a portion of the total contract price will be assessed according to the following formula (i) a penalty in the amount of 50% of all amounts owing under the Agreement will be due if the agreement is cancelled 1 day past the first payment deadline (as noted on the front of this agreement); (ii) a penalty in the amount of 100% of the total amount owing under the Agreement will be due if the Agreement is cancelled 1 day past the second payment deadline (as noted on the Agreement). If Exhibitor deposits received to date are in excess of the stated penalty, then Exhibitor will be entitled to a credit for the difference. This credit (i) may be applied to any outstanding invoice for a different NMMA show or service or used as a deposit for show space provided, however, it may not be used for a different show in a different market; (ii) must be used within 12 months of written notice of cancellation; and (iii) will not be paid in cash. If Exhibitor deposits received to date are less than the stated penalty, Exhibitor must remit a check for any shortfall to NMMA once the cancellation or cutback has been confirmed. For all exhibitors requesting a space reduction, NMMA reserves the right to relocate the exhibit or reconfigure it as determined by NMMA. In the event that show space must be reallocated after Agreements have been accepted and signed, NMMA has the right to relocate the exhibitor's space.

**4. Display Guidelines and Restrictions.** See Additional Rules.

**5. Late Arrivals & Staffing.** Exhibitors arriving for set-up after their scheduled installation time can be relocated to any location specified by NMMA or, if no alternative is available, will be required to forfeit their show participation rights without refund or credit of any kind due or owing. Exhibits must be set up and staffed during all open show hours.

**6. Subleasing.** Exhibitors may not sublease their space. Sublease includes renting, sharing, donating or in any way allowing or permitting another company or person to display or advertise in an exhibitor's space. Non-exhibiting firms may not place stickers, placards, or other signs anywhere in the show.

**7. Sale of Merchandise.** NMMA reserves the right to limit over-the-counter sale of products for delivery at the show to designated areas. Exhibitor is solely responsible for registering for, collecting, and reporting appropriate sales taxes.

**8. Show Guide/Use of Materials & Marks.** Exhibitor understands and agrees that it (including its name, logo, contact, and other information and materials) will be included in the printed, digital and/or online version(s) of the show guide (collectively, the "Show Guide"), on the Digital Boat Show Platform (as defined below) and otherwise used by show management in connection with the show. Exhibitor may, in accordance with the terms of the Agreement, submit photographs, video and other footage, digital and other images, text, brochures, product pricing and specs, sales materials, warranty information, promotional and other materials (collectively, "materials"), to show management (including its contractors, agents, and affiliates) for inclusion on the Digital Boat Show Platform, in the Show Guide and for general use by show management in connection with the Show. Exhibitor hereby grants show management (including its contractors, agents, and affiliates) a perpetual, irrevocable, worldwide, royalty-free, sublicensable, transferable, non-exclusive license to display, modify, edit, translate, transmit, create derivative works from, make available and otherwise use exhibitor's name, logo, trademarks, and service marks (collectively, "marks") and all materials submitted to show management (including its contractors, agents, and affiliates) in connection with the show, Digital Boat Show Platform, Show Guide including, without limitation, of advertising, marketing, distributing, publishing, developing, promoting, producing, maintaining, improving, offering and delivering the Show, Show Guide and/or Digital Boat Show Platform and promoting the exhibitor's products and/or services. To the extent name badges issued to exhibitor and its employees, contractors, and representatives in connection with the show include photographs of such individuals, exhibitor hereby grants show management (including its contractors, agents, and affiliates) the right to use such images on the Digital Boat Show Platform, in the Show Guide and in other materials relating to the show. Exhibitor represents and warrants that (i) it has the authority to grant the licenses and rights set forth above; (ii) it owns all right, title and interest including, without limitation, all copyright and trademark rights, in and to the materials (including, without limitation, all music, images, footage, recordings and other materials included therein) and the marks or has obtained all rights necessary from the owner of such materials and marks to grant show management the licenses and other rights granted herein; (iii) neither the materials nor the marks infringe, misappropriate, or violate any trademark, copyright, or other intellectual property rights of any third party; (iv) the materials do not include any unlawful, discriminatory, defamatory, sexually explicit, racially objectionable, or otherwise offensive content, images, material, text, or other information; and (v) the materials are true and accurate and do not misrepresent exhibitor or its products or services.

**9. Digital Boat Show Platform.** All online or digital opportunities and products offered in connection with the show including, without limitation, the online/digital version of the Show Guide, microsites, experience tiles and exhibitor listings (collectively, the "Digital Boat Show Platform") are governed by and subject to these rules and the Additional Rules. THE DIGITAL BOAT SHOW PLATFORM (AND ALL PRODUCTS/SERVICES OFFERED IN CONNECTION THEREWITH OR THEREUNDER) IS PROVIDED "AS-IS," AND SHOW MANAGEMENT HEREBY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OF FITNESS FOR A PARTICULAR PURPOSE. TO THE MAXIMUM EXTENT PERMITTED BY LAW, SHOW MANAGEMENT MAKES NO REPRESENTATION, WARRANTY OR GUARANTEE AS TO THE RELIABILITY, SUITABILITY, OR AVAILABILITY OF THE DIGITAL BOAT SHOW PLATFORM OR ANY CONTENT THEREIN OR GENERATED THEREWITH, OR THAT: (A) THE USE OF THE DIGITAL BOAT SHOW PLATFORM WILL BE SECURE, TIMELY, UNINTERRUPTED OR ERROR-FREE; (B) THE DIGITAL BOAT SHOW PLATFORM WILL OPERATE IN COMBINATION WITH ANY OTHER HARDWARE, SOFTWARE, SYSTEM, OR DATA; (C) THE DIGITAL BOAT SHOW PLATFORM OR INCLUSION OF EXHIBITOR'S PRODUCTS, INFORMATION, OR OTHER MATERIALS THEREIN WILL MEET EXHIBITOR'S REQUIREMENTS OR EXPECTATIONS; (D) ANY STORED DATA WILL BE ACCURATE OR RELIABLE OR THAT ANY STORED DATA WILL NOT BE LOST OR CORRUPTED; OR (E) ERROR OR DEFECTS WILL BE CORRECTED; OR (F) THE DIGITAL BOAT SHOW PLATFORM (OR ANY SERVERS) THAT MAKE THE DIGITAL BOAT SHOW PLATFORM AVAILABLE) ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

**10. Force Majeure.** Show management shall not be liable for any failure to perform its obligations under the Agreement, these rules or the Additional Rules or for any liability, cost or expense arising out of or in connection with its decision to cancel the show due to circumstances beyond its reasonable control including, without limitation, hurricanes, tornados, fires or other natural disasters, terrorism, riots, sabotage, strikes, labor disputes, war, any act or omission of any government or governmental authority, declarations or orders of government, power failure, computer failure, telecommunications failure, curtailment of transportation facilities, infectious disease, epidemic, or other similar cause or other events beyond its control, including emergency or non-emergency conditions (each a "force majeure event"). In the event show management cancels, postpones, or delays the show or otherwise fails to perform its obligations under the Agreement due to a force majeure event, show management will not be liable or responsible for any damages, losses, fines, fees, penalties, or other expenses incurred by exhibitor in connection with such failure. Notwithstanding the foregoing, in the event the show is cancelled due to a force majeure event or a force majeure event prevents exhibitor's show space from being made available to exhibitor at the start of the show, the Agreement shall terminate and exhibitor hereby waives any claim for property or other damages or compensation except for a pro-rata refund on the amount

paid by exhibitor under the Agreement after deduction of expenses and losses incurred by show management in connection with said show and there shall be no further liability on the part of either party.

**11. Security.** Show management and its employees, officers, directors and agents are not and will not be liable or responsible for any theft, loss, or damage of whatever nature, direct or indirect, of an exhibitor's valuables, goods, products or property arising from or in connection with any cause, act or omission whatsoever with the exception of loss or damage caused solely by show management's gross negligence. Exhibitor is solely responsible for the safety and security of its property, valuables, products, and goods. Exhibitor is required to follow and use all of the security arrangements made by show management for property and valuables when the show is not open.

**12. Insurance.** Exhibitor must maintain the following insurance at all times during the show, including move-in and move-out periods: (i) Worker's compensation and employer's liability insurance covering its employees in the state in which the show is being held; in such amounts and in accordance with the statutes, rules and regulations promulgated by that state's governing authority; (ii) Commercial General Liability Insurance (or its equivalent) including Products/Completed Operations, Personal and Advertising Injury, with a per occurrence limit of not less than \$1,000,000 and endorsed with NMMA, and other parties as delineated in the sample insurance certificate provided to exhibitor), as Additional Insureds; and (iii) exhibitors using owned, leased, rented or borrowed vehicles on or within the venue are required to have Automobile Liability Insurance with a per occurrence limit of not less than \$500,000 endorsed with National Marine Manufacturers Association, Inc., and other parties as delineated in the sample insurance certificate provided to Exhibitor, as Additional Insured's. Certificates of insurance, with the limits, dates of coverage, and endorsements as stated above, must be furnished to NMMA no later than 30 days before the scheduled move-in date for the show. Exhibitor understands and agrees that neither show management nor the venue maintain insurance covering the exhibitor's property and it is the exhibitor's sole responsibility to obtain such insurance. Exhibitor waives any rights of subrogation available to exhibitor or its insurance underwriters.

**13. Copyrights & Other Intellectual Property Rights.** Exhibitor may not play or otherwise publicly perform copyrighted music or other materials absent a valid written license agreement with all rights holders in and to such music or materials. Exhibitor hereby assumes all responsibility for, and all costs and expenses arising from, exhibitor's or exhibitor's agents' employees' incorporation or use during the show of any music, written material, dramatic rights, inventions, devices, products, images, footage or similar items that are the subject of any copyright, trademark, service mark, trade name, patent, trade secret franchise or other contractual or statutory protection. Exhibitor agrees to indemnify, defend and hold harmless show management (including its Affiliates, directors, officers, employees, agents, and members) from and against any and all claims, damages, costs or expenses, including, without limitations, attorneys' fees and expenses, incurred by any of them that arise out of or in connection with such incorporation or use, including but not limited to any action brought by ASCAP, BMI, SESAC, Global Music Rights or other licensing organization for playing copyrighted music.

**14. Use of NMMA Trademarks.** NMMA's name and logos, including the name of the show and NMMA's other trademarks and materials (collectively, "NMMA Marks") are proprietary and may not be used by exhibitor in its materials, signs, advertising, promotions, product literature, or on its website(s) or social media accounts either inside or outside the exhibit area. This rule applies before, during and after the show, unless NMMA has approved and agreed to exhibitor's use of the NMMA Marks in writing. Exhibitor's advertising and marketing of its participation in the show in any medium, including but not limited to on any website(s) or social media account(s) owned or controlled by exhibitor (or elsewhere on the internet) must comply with these rules. If, in the reasonable belief of NMMA, exhibitor's activities or use of the NMMA Marks (i) infringe any of the NMMA Marks; (ii) violate these rules; or (iii) is likely to cause confusion, mislead, or deceive the public or industry as to the source affiliation, connection, or association of NMMA or the show with exhibitor or its goods, services or other commercial activities, NMMA reserves the right to cancel exhibitor's space and revoke seniority points for future shows. NMMA's decision on all such matters will be final. Exhibitor may not, without NMMA's prior written permission (i) use the NMMA Marks on its social media accounts or on websites or in domain names, meta tags, hypertext links, or any search engine sponsored links or search engine advertising programs (e.g., Google AdWords); (ii) take any action to divert web searches away from the official show website or NMMA's other websites; or (iii) take any action to direct web searches to exhibitor's website, social media or other accounts using the NMMA Marks.

**15. Compliance with Law.** Exhibitor agrees that it shall at all times comply with all applicable federal, state and local laws, statutes, regulations, ordinances, and orders including, without limitation, the laws of the United States, Canada, and the European Union applicable to its activities and interactions with show attendees and visitors to show related websites, social media and other applications, including, without limitation, Canada's Anti-Spam Law ("CASL"), the General Data Protection Regulation (EU) 2016/679 ("GDPR"), the California Consumer Privacy Act ("CCPA") and other applicable privacy laws.

**16. Americans with Disabilities Act ("ADA").** Exhibitor is responsible for complying with all applicable public accommodations requirements of the ADA including, without limitation: (i) the "readily achievable" removal of physical barriers within Exhibitor's exhibit and exhibit space (to the extent within Exhibitor's control) (e.g., set-up of displays and exhibits in an accessible manner); (ii) the provision of auxiliary aids and services where necessary to ensure effective communication with disabled participants (e.g., Braille or enlarged print handouts, interpreter or simultaneous videotext display); and (iii) any modifications to Exhibitor's exhibit and materials required to enable disabled individuals to participate equally in the Exhibitor's exhibit or access its materials.

**17. Waiver, Release & Indemnification.** Exhibitor, without regard to assignment, lease, sublease or dealer occupancy, hereby agrees to indemnify, hold harmless, defend and reimburse show management, the Norwalk Boat Show, Norwalk Cove Marina, Norwalk, CT, National Marine Manufacturers Association, Inc. and their respective managers, contractors, directors, officers, employees, agents and members, and each of them (collectively, "Indemnitees"), from and against any and all actions, causes of action, claims, demands, liabilities, losses, damages, costs or expenses, of whatsoever kind and nature, including judgments, interest and reasonable attorney's fees, costs of litigation, and all other costs, expenses and charges, which Indemnitees incur or may incur for any reason resulting from, relating to or arising out of Exhibitor's participation in the show, including but not limited to: (i) the negligence, gross negligence, intentional misconduct or criminal acts or omissions of exhibitor (including its directors, officers, employees and agents) in the performance or breach of these rules, the Additional Rules or the Agreement; (ii) the breach by exhibitor and/or its Contractors, their directors, officers, employees, agents or Exhibitor's contractors, or any of them, of any representation or covenant set forth herein; (iii) any injury to, death or illness of any persons, or any loss of, through theft or otherwise, or damage to, property arising in any way in connection with the use and enjoyment by the exhibitor, or any other person or entity present with the permission, express or implied, of exhibitor of the space, equipment or the show space or hall; (iv) the use of equipment, devices furnished to or used by the exhibitor, or other persons in connection with the show, or the use of the space, provided that the foregoing indemnification shall not apply where the damage, injury or loss results solely from the gross negligence or willful misconduct of show management (including its employees or contractors). Exhibitor, without regard to assignment, lease, sublease or dealer occupancy, acknowledges exhibiting and attending show increases the risk of its employees, agents and contractors contracting or spreading COVID-19 and hereby agrees to forever indemnify, release and hold show management, including its officers, directors, managers, agents, employees, and other representatives, harmless from any and all claims, actions, or causes of action which Exhibitor (or its employees) may now have, or which may hereafter accrue, whether for personal injury, illness, death, or property damage, whether known or unknown, arising out of or in any way resulting from its participation or attendance at the show, usage of show property or the show venue during the COVID-19 pandemic. SHOW MANAGEMENT'S AGGREGATE LIABILITY ARISING OUT OF THE AGREEMENT IS LIMITED TO THE AMOUNT PAID OR PAYABLE BY EXHIBITOR UNDER THE AGREEMENT. IN NO EVENT SHALL SHOW MANAGEMENT BE LIABLE TO EXHIBITOR OR ANY OTHER ENTITY FOR ANY SPECIAL, CONSEQUENTIAL, INCIDENTAL, OR INDIRECT DAMAGES, HOWEVER CAUSED, ON ANY THEORY OF LIABILITY, AND WHETHER OR NOT EXHIBITOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THESE LIMITATIONS SHALL APPLY NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

**18. Applicable Law.** The Agreement is governed by and shall be construed in accordance with the substantive laws of the State of Illinois without regard to its rules regarding conflicts of laws or any other law or rule that would cause the laws of any jurisdiction other than the State of Illinois to be applied. Any disputes arising out of or related in any way to the Agreement, its performance or breach, including but not limited to actions seeking equitable relief, shall be brought exclusively in, and exhibitor hereby consents to submit to the personal jurisdiction of the courts of the state of Illinois located in the City of Chicago, or the United States District Court for the Northern District of Illinois. Exhibitor waives any objection based upon lack of personal jurisdiction, improper venue, or forum non conveniens. Exhibitor and show management each waive the right to a jury trial in the event of any such litigation. Neither exhibitor nor show management shall have any liability to the other for punitive, incidental, or consequential damages, including, but not limited to, loss of profit, revenue, or enterprise value, as a result of a breach of the Agreement, tort, or otherwise, to the full extent such liability may be disclaimed by law. In any suit or action brought concerning the Agreement, its interpretation, performance or breach, including but not limited to any suit or action brought against exhibitor by show management for the collection of fees or other sums due show management pursuant to the Agreement, the prevailing party's costs of such action, including reasonable attorneys' fees, shall be paid by the other party. The terms of this provision shall survive the termination or expiration of the Agreement. Any litigation, arbitration, or other proceeding by which one party either seeks to enforce its rights under the Agreement (whether in contract, tort, or both) or seeks a declaration of any rights or obligations under the Agreement, the prevailing party shall be awarded its reasonable attorney fees, and costs and expenses incurred.

**19. Enforcement, Interpretation & Revisions.** Show management has the right, in its sole discretion, to revise, amend, interpret, and enforce these rules, the Additional Rules and the Agreement as well as to make all decisions with respect to the operation and conduct of the show, including but not limited to those regarding the kind, nature, and eligibility of all exhibitors, exhibits and materials permitted at the show or to be used in connection with the show or the Show Guide and the marketing activities of exhibitors with respect to the show. Any exhibitor observed to be soliciting business in the aisles or other public spaces, in another exhibitor's booth, or in violation of the rules, Additional Rules or the Agreement, will be asked to leave immediately and may be subject to such additional penalties as may be determined by show management in its sole discretion. Exhibitor and its employees, contractors and agents must comply with all rules, policies and regulations adopted by the venue or host of the show, and with all applicable federal, state, municipal and local laws, codes and regulations which affect the show and/or exhibition space. Show management's failure to enforce (or delay in the enforcement of) these rules, the Additional Rules, the Agreement or any right, power, or remedy that show management may have under these rules, the Additional Rules or the Agreement will not impair any right, power or remedy that show management may have under these rules, the Additional Rules or the Agreement or serve as a waiver thereof.

### Norwalk Boat Show Rules Regulations

- Motorized Vehicles are not permitted in Boat Show exhibits without Show Manager's written approval. Boat exhibitors may display up to 20% of unused previous model year boats in their display.
- Exhibits must be set up and staffed during all open show hours.
- All semi and non-related product exhibits must display a nautical theme. Non-compliance can result in loss of renewal rights.
- Video or audio equipment is permitted but must be operated so as not to create a disturbance.
- Membership rates are available to CMTA members whose dues are paid in full by 6/30/2024.
- Exhibitors displaying boats will be subject to on-site boat audits and invoiced for additional square footage occupied accordingly. If less square footage is utilized than contracted the coverage is non-refundable and no credit is due/dowed to exhibitor.
- To be eligible for and receive the discounted early pricing rate(s), all payments must be received by NMMA by the dates listed in the payment schedule on the front of the agreement. If all payments are not received by the deadline dates as noted on the front of the agreement, the discounted early pricing rates shall no longer apply. In this case, the pricing will revert to the standard (higher) rates and any difference shall be calculated by NMMA and paid in full by exhibitor. Exhibitor, through its designated representative and signee, acknowledges and accepts these pricing terms and conditions.
- Exhibitor, through its designated representative and signee, acknowledges and accepts these pricing terms and conditions.
- Space must be Paid in Full, and the adequate certificate of insurance must be submitted to receive exhibitor credentials and to be allowed to set up and/or exhibit in the event.
- Water space slip designations are subject to change at NMMA's discretion.
- Duplication of boat brands in more than one display is not permitted without the written consent of the Norwalk Boat Show management, brand manufacturer, and brand dealer who exhibited in the previous year's show.



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# SECURITY PRECAUTIONS

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## RULES & REGULATIONS

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Security Precautions

### SUGGESTIONS & PRECAUTIONS

- Ship locked trunks or crates. Avoid using small cartons for shipping products and don't label the contents on the outside.
- Furnish your carrier with accurate bills of lading.
- Do not store un-displayed products in empty crates or cartons.
- Report any damaged or lost cartons to the Show Office immediately.
- Secure display product(s) within your exhibit with leaders or cords. Makes it difficult for someone to "walk off" with your merchandise.
- Do not stow cash boxes under/on tables where they can be easily taken.
- Do not leave briefcases, calculators, cameras, etc. in unattended booths.
- Cover your displays at night.
- Pack quickly upon receiving your empty crates at show break.
- During move-out, have an employee remain with the exhibit until all products have been repacked/loaded.

### INSURANCE

- Neither the Norwalk Boat Show, Norwalk Cove Marina nor any show contractor can be responsible for the loss of merchandise before, during or after the show. We recommend that you contact your insurance company and secure an all risk rider for merchandise and equipment from the point of shipment, during the show, and to the return destination.

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## RULES & REGULATIONS

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### Limits of Liability & Responsibility

# LIMITS OF LIABILITY AND RESPONSIBILITY

MATERIAL HANDLING SERVICES RULES AND REGULATIONS — PLEASE READ CAREFULLY

1. NMMA and its subcontractors shall not be responsible for damage to uncrated an/or unskidded materials, materials improperly packed, glass breakage or concealed damage.
2. NMMA and its subcontractors, are not, and cannot be, responsible for loss or disappearances of Exhibitor's materials after same have been delivered to Exhibitor's booth.
3. Inbound Shipments – There may be a lapse of time between the delivery of shipment(s) to the booth and the arrival of the representative at the booth and during such time the shipment(s) will be left unattended in the booth. Neither NMMA nor its subcontractors shall be responsible for any loss or damage, which may occur during such period.  
NMMA and its subcontractors cannot be responsible for disappearance of Exhibitor's materials before the materials are picked up from the Exhibitor's booth for loading out after the show. All bills-of-lading covering outgoing shipments, which are given to NMMA by Exhibitors, will be checked at the time of pick-up from the booths and corrections made where discrepancies exist.  
Outgoing Shipments – It is possible that there will be a lapse of time between the completion of packing and the actual pick-up of materials from the booths for loading onto a carrier, and during such time the shipment(s) will be left unattended in the booth. NMMA or its subcontractors will adjust the quantities of items on any bill-of-lading submitted to conform to the actual count of such items in the booth at time of pick-up.
4. NMMA and its subcontractors shall not be responsible for ordinary wear and tear in handling of equipment, nor for loss, delay or damage due to fire, theft, windstorm, water, vandalism, acts of god, mysterious disappearance, strikes, lockouts or work stoppage of any kind, or other causes beyond its control.
5. It is understood that NMMA and its subcontractors, are not insurers, that insurance, if any, shall be obtained by the Exhibitor and that any amounts payable to NMMA hereunder are based on the value of the material handling services and the scope of the liability as herein set forth and are unrelated to the value of the Exhibitor's property being handled. Since it is impractical and extremely difficult to fix the value of each shipment handled by NMMA or its subcontractors, it is understood that NMMA and its subcontractors do not provide for full liability should loss or damage occur. It is agreed that if NMMA or its subcontractors should be found liable for loss or damage due to a failure to properly handle Exhibitor's equipment, the liability shall be limited to the specific article which was physically lost or damaged and such liability shall be limited to a sum equal to \$.50 per pound, per article with a maximum liability of \$50.00 per item, or \$1,000.00 per shipment, whichever is less, as agreed upon damages and not as a penalty, as the exclusive remedy. The liability of NMMA and its subcontractors shall be limited to that derived from any loss or damage which results solely from the gross negligence of NMMA or its subcontractors in the actual physical handling of the items comprising Exhibitor's shipment(s) and not for any other type of loss or damage. Any claim for loss or damage must be submitted to NMMA prior to the close of the show.
6. NMMA and its subcontractors, shall not be liable to any extent whatsoever for any actual, potential or assumed loss of profits or revenues or for any collateral costs, which may result from any loss or damage to an Exhibitor's materials which may make it impossible or impractical to exhibit same.
7. The Exhibitor agrees, in connection with the receipts, handling, temporary storage and reloading of our materials that NMMA and its subcontractors, will provide their services as our agent, and not as bailee or shipper. If any employee of NMMA or its subcontractors, shall sign a delivery receipt, bill-of-lading or other document we agree that NMMA or its subcontractors, will do so as the Exhibitor's agent and the Exhibitor accepts the responsibility therefore.
8. In order to expedite removal of materials from the show site, NMMA shall have the authority to change designated carriers, if such carriers do not pick up on time. Where the Exhibitor makes no disposition, materials will be taken to a warehouse to await Exhibitor's shipping instructions and the exhibitor agrees to be responsible to pay for charges relating to such handling at the warehouse. No liability will be assumed as a result of such re-routing or handling.
9. Once exhibits or materials are placed in the booth, NMMA will not be responsible for condition, count, or content until such time as exhibits or materials are picked up for removal after the close of the Show. Therefore, all materials should be properly insured against fire, theft, and all hazards while in transit, and to and from your booth and for the duration of the Show.  
Property Insurance: BE SURE YOUR MATERIALS ARE INSURED from the time they leave your firm until they are returned to the show. We suggest that Exhibitors arrange "all risk" coverage. This can be done by "riders" to existing policies. Contact your insurance representative. BE SURE YOUR LIABILITY INSURANCE IS IN EFFECT AT THE SHOWSITE. Be sure to review other insurance requirements per the contract for space.

# PLAYING MUSIC AT THE SHOW

## PERFORMANCE OF MUSIC AT THE NORWALK BOAT SHOW

**PROGRESSIVE®**

If any copyrighted music is to be played at your display, you must obtain all necessary licenses from the copyright owner or licensing agency representing the copyright owner.

The licensing requirements include the playing of live as well as recorded music (records, tapes, compact discs, radio broadcast, etc.) and also include music whether it is the essence of the presentation or is used only as background on videotapes or other presentations.

To obtain a valid ASCAP or BMI license, simply write a letter to the agencies listed below and tell them of the composition and the names and dates of the show at which you will be playing it.

## RULES & REGULATIONS

ASCAP Licensing Dept.  
1 Lincoln Plaza  
New York, NY 10023  
(212) 621-6000

BMI Licensing Dept.  
320 West 57th Street  
New York, NY 10019  
(212) 586-2000

Adherence to these federally mandated copyright licensing laws is of critical importance. Failure to do so is both a violation of federal copyright law and a breach of your contract with NMMA. Penalties can amount to several thousand dollars.

### Playing of Music

**Please take a few minutes to ensure a hassle-free event by acquiring the proper license.**

Other options available to you are:

1. Simply don't play music in your display.
2. Contact the composer to make your own deal.
3. Use the music that is in the public domain.
4. Use the music from music libraries that have already obtained their own licenses from ASCAP and BMI or create original work.

Music libraries include:

Associated Production Music – (323) 461-3211

DeWolfe Music Library – (212) 382-0220

Killer Tracks – (323) 957-4455

Omnimusic, Inc. – (516) 883-0121

TRF Production Music Libraries – (800) 899-6871

Capital Music – (213) 462-6251

FirstCom – (972) 446-8742

Manhattan Production – (800) 227-1954

Promusic, Inc. – (800) 322-7879

DISCOVER  
BOATING™

NORWALK  
BOAT SHOW®

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## EXCESSIVE REFUSE

Exhibitors are responsible for any refuse removal costs associated with exhibit material or display items left behind.

***PROGRESSIVE***®

If the event that excessive exhibit materials are left on the floor / abandoned at the conclusion of move out, a dumpster fee will be billed to the exhibiting company.

### RULES & REGULATIONS

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Exhibitor's Excessive  
Refuse

Excessive exhibit materials examples:

- Carpet, flooring, mats
- Literature, Magazines, Books, Flyers,
- Tables, Chairs, Electronics
- Banners, Signs
- Shrinkwrap, Crates, Pallets
- Display Material

## Instructions for Form REG-1 Business Taxes Registration Application

### Purpose of Form REG-1

Use **Form REG-1, Business Taxes Registration Application**, to obtain a Connecticut tax registration number or to register for additional taxes under your current Connecticut tax registration number.

Use **Form REG-1** to register for any of the following taxes:

- Business Entity Tax
- Business Use Tax
- Corporation Business Tax including Passive Investment Company (PIC)
- Income Tax Withholding
- Prepaid Wireless E 9-1-1 Fee
- Room Occupancy Tax
- Sales and Use Taxes
- Unrelated Business Income Tax

In addition to Form REG-1, you must complete and attach the appropriate addendum to register for any of the taxes noted below. Visit the Department of Revenue Services (DRS) website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to preview and download forms.

#### REG-1 Addendum A

- Cigarette Taxes
- Tobacco Products Tax

#### REG-1 Addendum B

- Admissions and Dues Taxes
- Dry Cleaning Establishment Surcharge
- Rental Surcharge
- Tourism Surcharge

#### REG-1 Addendum C

- Motor Vehicle Fuels Tax
- Heating Fuels Distributor
- Petroleum Products Gross Earnings Tax

#### REG-1 Addendum D

- Alcoholic Beverages Tax

#### REG-1 Addendum E

- Ambulatory Surgical Center Provider Tax
- Bottle Deposit Initiator
- Certified Competitive Video Service Provider Companies Tax
- Community Antenna Television System Companies Tax
- Hospital Provider User Fee
- Intermediate Care Facility Provider User Fee
- Nursing Home Provider User Fee
- Railroad Companies Tax
- Satellite Companies Tax
- Solid Waste Assessment
- Transportation Network Company Fee
- Utility Companies Taxes

### Registering for Other Taxes

To register for other taxes, these forms are available:

- **REG-7, Authority to Collect Use Tax;**
- **CT-IFTA-2, International Fuel Tax Agreement (IFTA); and**
- **REG-3MC, Motor Carrier Road Tax.**

### How to Register

#### Online Registration

The quickest and easiest way is to register electronically on the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC). If you register online and there is a fee, you must make direct payment from your savings or checking account. Credit card payments are not accepted for application fees. If you register for sales tax, room occupancy tax, or as an over-the-counter cigarette dealer (retailer), a temporary permit will be available to print and display immediately. Be sure to print a copy of the temporary permit for your records. Once you have the temporary permit you may use it immediately. After you complete the registration, you will receive a confirmation number that serves as an official acknowledgement that your application has been received by DRS and acts as your temporary tax identification number. You should receive your registration package with your permanent Connecticut tax registration number within ten business days.

If you are registering for a tax type that requires you to attach Addendum B to the Form REG-1 or if you are registering as an over-the-counter cigarette retailer (included on Addendum A), you may complete the registration process online. If you are registering for another tax type that requires you to attach Addendum A, C, D, or E to the Form REG-1, you must register by mail or in person.

#### Mail-In Registration

Complete Form REG-1 and any applicable Addendum and mail to:

Department of Revenue Services  
PO Box 2937  
Hartford, CT 06104-2937

If you owe a registration fee, you must include payment by check or money order with the application. You will receive your Connecticut tax registration number in the mail in two to three weeks.

#### Walk-In Registration

You can register in person by visiting any of our regional offices at the following locations:

**Bridgeport** – 10 Middle Street

**Hartford** – 450 Columbus Blvd. (only THIS office accepts cash)

**Norwich** – 401 West Thames St. Building 700

**Waterbury** – 55 West Main St. Suite 100

You will be issued a Connecticut tax registration number immediately. Bring photo identification, such as a driver's license, and a check or money order if you owe a registration fee. DRS does not accept credit or debit cards for application fees. **Cash payments are accepted at the Hartford regional office only.**

The application must be signed by the individual owner, partner, officer of the corporation, member of the limited liability company, or another person who has an executed Power of Attorney with the authority to sign. If anyone other than the owner brings the signed application to the office and wants to obtain the registration for the owner, he or she must have written authorization from the owner to obtain the registration on his or her behalf.

### Electronic Filing Methods for Certain Tax Forms

Once you are registered with DRS, you may file certain tax forms by Internet or telephone using the DRS **Taxpayer Service Center (TSC)** program. Look for this logo.



## Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut;
- Withhold Connecticut income tax;
- Operate a business in Connecticut;
- Are a C corporation, S corporation, LLC, SMLLC, LP, or LLP formed under Connecticut law;
- Are a non-Connecticut C corporation, S corporation, LLC, SMLLC, LP or LLP required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State;
- Provide taxable services in Connecticut;
- Are a loan out company providing services in Connecticut to eligible production companies;
- Sell, rent, or lease goods in Connecticut (wholesale or retail);
- Sell prepaid wireless telecommunication services in Connecticut;
- Furnish space for storage of tangible personal property;
- Have a manufacturing facility in Connecticut;
- Serve meals or beverages in Connecticut;
- Purchase taxable goods or services for use in Connecticut;
- Provide lodgings in Connecticut subject to the room occupancy tax (unless the tax is paid by a third party that is registered with DRS to collect the tax);
- Carry on a business as a corporation in Connecticut;
- Sell or distribute cigarettes or tobacco products in Connecticut (See *REG-1 Addendum A*);
- Operate a place of amusement, entertainment, or recreation in Connecticut (See *REG-1 Addendum B*);
- Operate a social, health, athletic, or sporting club in Connecticut (See *REG-1 Addendum B*);
- Operate a dry cleaning establishment in Connecticut (See *REG-1 Addendum B*);
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut (See *REG-1 Addendum C*);
- Sell dyed diesel at a marina (See *REG-1 Addendum C*);
- Sell petroleum products in Connecticut (See *REG-1 Addendum C*);
- Distribute number 2 heating oil, kerosene or propane to be sold exclusively for heating (See *REG-1 Addendum C*);
- Distribute alcoholic beverages in Connecticut (See *REG-1 Addendum D*);
- Are an Ambulatory Surgical Center (See *REG-1 Addendum E*);
- Are a Hospital Provider (See *REG-1 Addendum E*);
- Are an Intermediate Care Facility Provider (See *REG-1 Addendum E*);
- Are a Nursing Home Provider (See *REG-1 Addendum E*);
- Are the first distributor to collect the deposit on a beverage container sold to any person within Connecticut (See *REG-1 Addendum E*);
- Operate a railroad in Connecticut on a for-profit basis (See *REG-1 Addendum E*);
- Are a resource renewal facility in Connecticut (See *REG-1 Addendum E*);
- Are a Transportation Network Company (See *REG-1 Addendum E*);
- Provide video service under a certificate of video franchise authority issued by the Connecticut Department of Energy and Environmental Protection, Public Utilities Regulatory Authority (See *REG-1 Addendum E*);
- Own, lease, maintain, operate, manage, or control a community antenna television system in Connecticut (See *REG-1 Addendum E*);
- Provide satellite television services to Connecticut (See *REG-1 Addendum E*);
- Provide distribution or transmission services for electricity in Connecticut (See *REG-1 Addendum E*);
- Sell electricity as a municipality to customers in Connecticut (See *REG-1 Addendum E*);
- Manufacture, sell or distribute gas to be used for light, heat, or power in Connecticut (See *REG-1 Addendum E*); **or**
- Market natural gas to an end user in Connecticut (See *REG-1 Addendum E*).

Instructions for Form REG-1 (Rev. 06/18)

## Registration Fees

Sales and use taxes .....	\$100
Room occupancy tax* .....	\$100
Cigarette dealer's license .....	\$50
Cigarette distributor's license .....	\$1,250
Cigarette distributor chain operator	
5 to 14 retail locations .....	\$315
15 to 24 retail locations .....	\$625
25 or more retail locations.....	\$1,250
Cigarette manufacturer.....	\$5,250
Distributor of tobacco products.....	\$200

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

## Other Connecticut Licensing Requirements

The **Connecticut Business Helpline** can provide you with information about state permits, licenses, initial and annual fees, and other information about the application process. Contact the Connecticut Business Helpline at 1-800-392-2122.

## How to Get Help

Visit [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Businesses*.

Personal assistance is available by telephone or at the DRS Regional Offices, Monday through Friday, during business hours.

CONN-TAX, the DRS telephone information line, is available anytime.

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to view the **New Business Information** section, and to preview, download, and print the **Informational Publication 2017(25), Getting Started in Business**.

## Application Instructions

Complete the entire application unless the section instructions indicate otherwise. Answering **Yes** to any question in Sections 7 through 12 means you may have a Connecticut tax liability for that tax. In each section where you answer **Yes** to any question, you must indicate the date you first incurred a tax liability in Connecticut for that tax type.

### Exceptions:

- Taxpayers with a valid Connecticut tax registration number who need to register for another tax, must complete Sections 1 through 6, Section 14, and the section for the specific tax type(s) for which you need to register. See the section *Purpose of Form REG-1* on Page 1 of these instructions to determine if you have to complete an addendum to Form REG-1.
- Household employers who pay wages and intend to withhold Connecticut income tax – complete Sections 1 through 7 and 14 only. Examples of household employees include, but are not limited to, nannies, cooks, maids, babysitters, gardeners, and handymen.

If DRS determines that unfiled returns exist, or taxes are owed to the State of Connecticut, and that all administrative or judicial remedies are exhausted or have lapsed, DRS will not issue or renew a license or seller's permit until you pay the taxes or make an arrangement with DRS to pay the taxes. In addition, this rule applies to cigarette dealer's, distributor's, or manufacturer's licenses, and to tobacco products distributor's and unclassified importer's licenses.



## Form REG-1 Business Taxes Registration Application

**1. Reason for Filing Form REG-1** Check the applicable box:

DRS use only Connecticut Tax Registration Number

- Opening a new business including but not limited to:
  - a. An existing out-of-state business opening a location in Connecticut;
  - b. Selling at a craft show, flea market, fair, or other venue in Connecticut or selling over the Internet; **or**
  - c. An existing out-of-state business having employees in Connecticut (including nonresident contractors and loan-out companies).
- 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 the Informational Publication on Successor Liability for Sales and Use Taxes, Admissions and Dues Tax, and Connecticut Income Tax Withholding, on the DRS website.
 

**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*. \_\_\_\_\_

**2. Business Information:** Type of organization

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Sole proprietorship                 | <input type="checkbox"/> Limited liability company (LLC)    | <input type="checkbox"/> S Corporation                   |
|  | <input type="checkbox"/> Check if taxed as a corporation    |  |
|  | <input type="checkbox"/> Check if taxed as an S corporation |  |
| <input type="checkbox"/> General partnership                 | <input type="checkbox"/> Single member LLC (SMLLC)          | <input type="checkbox"/> Limited partnership             |
|  | <input type="checkbox"/> Check if taxed as a corporation    | <input type="checkbox"/> Check if taxed as a corporation |
|  | <input type="checkbox"/> Check if taxed as an S corporation |  |
| <input type="checkbox"/> Limited liability partnership (LLP) | <input type="checkbox"/> Corporation                        | <input type="checkbox"/> Other (explain): _____          |

**3. Nature of Business Activity**

Check the box(es) that best describe your business:

- Retailer    Wholesaler    Manufacturer    Service provider    Other (explain): \_\_\_\_\_

**4. Major Business Activity**

Describe your major business activities: \_\_\_\_\_  
 \_\_\_\_\_

**5. Business Name and Address**

Organization name: Enter the name of the sole proprietor, partnership, corporation, or LLC.		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		Address line 2
City	State	ZIP code
Mailing address line 1 (Street or PO Box)		Address line 2
City	State	ZIP code
Business telephone number (      )	Email address	Bank name



**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, and the Special Notice on Legislative Changes Affecting the Sales and Use Taxes*, on the DRS website, 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 complete this section if the entity is liable for the corporation business 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 complete this section 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.** .....                -                -                    

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 the Department of Revenue Services (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.

I, \_\_\_\_\_ (name of taxpayer or authorized representative of taxpayer), acknowledge I have read and understand the information concerning the business use tax and declare I will not be liable for business use tax. Please initial here. \_\_\_\_\_

**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 \$100 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

**Registration Fee**

a.	If registering for <b>sales and use taxes</b> or <b>room occupancy tax</b> , enter \$100.* .....	a.	
b.	If registering for <b>cigarette tax</b> , see Addendum A. ....	b.	
c.	<b>Total registration fee due:</b> Add Line a and Line b. ....	c.	

\* 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.

Sign here and keep a copy for your records.	Signature of owner, partner, LLC member, or corporate officer	Date	Telephone number (      )
	Print name of owner, partner, LLC member, or corporate officer	Title	