

# Form REG-8

## Application for Farmer Tax Exemption Permit

For DRS Use Only		
Connecticut Tax Registration Number		
▶		
Approved	Denied	TPS #

Complete in blue or black ink only. Read the instructions before completing this application.

Name of applicant (sole proprietor, partnership, corporation, or LLC)			Social Security Number (SSN) _____		
Spouse's first name and middle initial		Last name (if joint application)	Spouse's SSN (if joint) _____		
Address Number and street		PO Box	Federal Employer ID Number (FEIN)		
City, town, or post office		State	ZIP code	Telephone number ( ) _____	
Farm name			<b>Check one:</b> <input type="checkbox"/> New applicant <input type="checkbox"/> Renewal		
Farm location Street address			<input type="checkbox"/> Purchased existing farm		
Town			<input type="checkbox"/> Changed business structure		
			<input type="checkbox"/> Start-up farmer (See instructions.)		

**Check one:**

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

- |  |   |
|--|---|
| 1. Were you engaged in agricultural production as a trade or business during the preceding taxable year? See instructions.<br><input type="checkbox"/> Yes <input type="checkbox"/> No | 2. Farmland ownership: Check one.<br><input type="checkbox"/> Own <input type="checkbox"/> Lease <input type="checkbox"/> Own part and lease part                 |
| 3. Total acreage of farm: _____<br>Total acres you used in agricultural production during the preceding taxable year: _____  | 4. What farm products including livestock did you produce during the preceding taxable year? See instructions. _____<br>_____                                     |
| 5. What farm products including livestock will you produce during the next two years? See instructions. _____<br>_____   | 6. Have you been issued a Sales and Use Tax Permit by the Department of Revenue Services (DRS)? <input type="checkbox"/> Yes <input type="checkbox"/> No          |
| 7. Do you have employees? <input type="checkbox"/> Yes <input type="checkbox"/> No   | 8. If you answered <b>Yes</b> to 6 or 7, enter your Connecticut Tax Registration Number. _____<br>Do <b>not</b> enter Farmer Tax Exemption Permit Number or FEIN. |

9. State the gross income you derived solely from agricultural production as reported on your federal income tax return. See instructions.	In 20 _____	9a.	\$	00
	In 20 _____	9b.	\$	00
<b>Total:</b> Add Lines 9a and 9b.		9c.	\$	00
<b>Average:</b> Divide Line 9c by 2.		9d.	\$	00

10. If the amount entered on Line 9b or Line 9d is less than \$2,500, but you qualify because you purchased an existing agricultural business in the current or immediately preceding taxable year, enter the following information. See instructions.

Seller's name	Seller's Farmer Tax Exemption Permit Number
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**Declaration:** I declare under penalty of law that I have examined this application (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b> Keep a copy of this application for your records.	Signature of owner, partner, LLC member, or corporate officer	Date
	Email address	

**Section 2**

**Detail of Farm Income Reported on Federal Schedule C (Form 1040)**

If you report farm income on federal Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship), you must provide detailed information about your sales and expenses and complete the sections below.

<b>A.</b> How much of the income reported on Schedule C, Part 1, Line 1, is from agricultural production?		\$	00
<b>B.</b> List the agricultural products you raised, the agricultural services you provided, and the gross income from each. The total should equal the amount reported on Line A above. Attach additional sheets if necessary.			
<b>Product or Service</b>		<b>Gross Income</b>	
1.		\$	00
2.		\$	00
3.		\$	00
4.		\$	00
5.		\$	00
6.		\$	00
7.		\$	00
8.		\$	00
<b>Total:</b> Add Lines 1 through 8.		\$	00
<b>C.</b> If any products listed in B were purchased for resale, for example, seedlings or calves, list the products below and indicate the length of time you raised each of them prior to its sale. Attach additional sheets if necessary.			
<b>Product Purchased for Resale</b>		<b>Length of Time Raised</b>	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			

**Attachments** (This does not apply to start-up farmers.)

You **must** attach signed copies of the following pages from your most recently filed federal tax return to your application:

- Federal Form 1040, U.S. Individual Income Tax Return, Page 1 and Page 2; federal Form 1041, U.S. Income Tax Returns for Estates and Trusts; Form 1065, U.S. Return of Partnership Income; Form 1120, U.S. Corporation Income Tax Return; or Form 1120S, U.S. Income Tax Return for an S Corporation, Page 1; **and**
- Federal Schedule F (Form 1040), Profit or Loss From Farming, or Schedule C (Form 1040). Applicants who are not required to file federal Form 1040 must also submit the same information as would be reported on Schedule C or Schedule F even though they are not required to file those schedules for federal tax purposes.