



Little River Band of Ottawa Indians Tribal Business Tax License Registration

A Tribal Business Tax License is required for selling merchandise on Tribal and Trust lands of the Little River Band of Ottawa Indians per the Tribal and Tax Revenue Administration Ordinance #05-100-108 as amended. Sellers may not operate on Tribal or Trust Lands of the Little River Band of Ottawa Indians unless a Tribal Business Tax License number has been issued.

1. Federal Employer Identification Number (FEIN): <input style="width: 100px;" type="text"/>	
2. Company Name or Owner's Full Name (include, if applicable, Corp., Inc., PC, LC, LLC, LLP, etc.):	
3. Business Name, Assumed Name or DBA: Telephone Number:	
Legal Address (required)	4. Address for all legal contacts (Street – No PO Boxes):
	City: State: Zip Code:
Mailing Address	5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise noted:
	City: State: Zip Code:
Physical Address	6. Address of the actual business, if different from above (No PO Boxes):
	City: State: Zip Code:

7. Enter the Business Ownership Type Code from Page 5 (required)..... 7.

8. Jurisdiction under whose laws the business entity is organized8. _____

9. Enter Business Code (SIC) that best describes your business (see Page 5)9.

10. Define your business activity*:	11. What products, if any, will you sell?
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*All businesses selling food and beverages not covered by the Michigan Cottage Food Law must provide a copy of their current Michigan Food License.

Check the box if these products will be sold: If boxes 12 or 13 are checked, enter location of storage.

12. Motor Fuel (including gasoline, diesel, etc.) Location of storage tanks: _____

13. Cigarettes and Tobacco Products Location of inventory storage: _____

Check the tax(es) below for which you are registering. At least one box (14-18) must be checked if business is located on Tribal or Trust Land.	Date that liability will begin for each box checked at left.	Estimated monthly payment for each tax. Required if box at left is checked.
	<div style="display: flex; justify-content: space-around;"> Month Day Year </div>	
14. <input type="checkbox"/> Lodging & Occupancy Tax	14a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	14b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
15. <input type="checkbox"/> Food & Beverage Tax	15a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	15b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
16. <input type="checkbox"/> Retail Sales Tax	16a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	16b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
17. <input type="checkbox"/> Admissions Tax	17a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	17b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300
18. <input type="checkbox"/> Service Tax	18a. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	18b. <input type="checkbox"/> Up to \$65 <input type="checkbox"/> Up to \$300 <input type="checkbox"/> Over \$300

19. Enter the number of business locations you will operate on Tribal and Trust Lands (Required).....19.
 If more than 1, attach a list of names and addresses.

20. Enter the month, numerically, that you close your tax books (for example, enter 12 for December).....20.

21. Seasonal Only: (Your business is not open continuously for the entire year)
 a. Enter the month, numerically, this seasonal business opens.....21a.

b. Enter the month, numerically, this seasonal business closes.....21b.

22. If you are incorporating an existing business, or if you purchased an existing business, list previous business names and Federal Employer Identification Number (FEIN), if known:

Business Name and Address	FEIN
	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

23. If business qualifies as a Tribal Entity, attach copy of the business charter, articles of incorporation or organization and other information verifying the ownership of such business by the Tribe and/or Tribal Members.

Complete all of the information for each owner or partner. For limited partnership, you must list all general partners. For limited liability companies, you must list all members. For corporations, you must list all officers, but do not include shareholders who are not officers. Attach a separate list if necessary.

24. Name (Last, First, Middle, Suffix):	Title/Position:
Date of Birth:	Social Security Number: Phone Number:
LRBOI Tribal ID# (if applicable):	Signature:

25. Name (Last, First, Middle, Suffix):		Title/Position:
Date of Birth:	Social Security Number:	Phone Number:
LRBOI Tribal ID# (if applicable):	Signature:	
26. Name (Last, First, Middle, Suffix):		Title/Position:
Date of Birth:	Social Security Number:	Phone Number:
LRBOI Tribal ID# (if applicable):	Signature:	
27. Name (Last, First, Middle, Suffix):		Title/Position:
Date of Birth:	Social Security Number:	Phone Number:
LRBOI Tribal ID# (if applicable):	Signature:	

28. Certification:

I declare, under penalty of perjury, that the information contained in this form is true and complete.	

Seller's Name and Title (printed)	

Seller's Signature	Date

Please complete and submit the Tribal Business Tax Registration Form at least six weeks prior to the expected start of business date.

Little River Band of Ottawa Indians
 Attn: Tax Department
 2608 Government Center Drive
 Manistee, MI 49660

Email: valeriechandler@lrboi-nsn.gov
 Ph: 231.398.6874
 Fax: 231.331.1230

<u>Tax Office Use Only</u>
Date Received: _____
License #: _____
Date Mailed: _____

It is important that you complete all items on the Tribal Business Tax Registration Form. Incomplete information will delay processing. Please read all instructions carefully before you begin.

This form is issued under Tribal Ordinance #05-100-08. Filing is mandatory if you are required to pay Tribal Taxes required by this Ordinance.

Complete this Registration Form if you:

- Are starting a new business or reinstating an old business.
- Purchased or acquired an existing business.
- Need to register for any of the Tribal Taxes listed below.
- Changed the type of ownership of your business (e.g., from sole proprietorship to partnership, or incorporated a sole proprietorship or partnership).

Do not complete this Registration Form if you:

- Make sales on Tribal and Trust Lands, but do not have a physical business location on Tribal and Trust Lands.

Register for Lodging and Occupancy Tax if you:

- Provide transient hotel, motel, or other lodging facilities including designated RV and/or camp sites, and any occupancy-related services, located on Tribal and Trust Lands.

For more information regarding Lodging and Occupancy Tax, refer to Article IV of the Tax and Revenue Administration Ordinance.

Register for Food and Beverage Tax if you:

- Are engaged in the business of making sales of prepared food and beverages, to the general public, from a location on Tribal and Trust Lands.

Note: This does not include operations under the Michigan “Cottage Food” Law. For more information regarding Food and Beverage Tax, refer to Article V of the Tax and Revenue Administration Ordinance.

All businesses selling food and beverages not covered by the Michigan Cottage Food Law must provide a copy of their current Michigan Food License.

Register for Retail Sales Tax if you:

- Sell tangible personal property, other than prepared food and beverages, to the general

public, from a location on Tribal and Trust Land.

For more information regarding Retail Sales Tax, refer to Article VI of the Tax and Revenue Administration Ordinance.

Register for Admissions Tax if you:

- Charge admission for providing a place of amusement, entertainment, or recreation on Tribal and Trust Lands.

For more information regarding Admissions Tax, refer to Article VII of the Tax and Revenue Administration Ordinance.

Mail your completed Registration Form to:

Little River Band of Ottawa Indians
Attn: Tax Department
2608 Government Center Drive
Manistee, MI 49660

Mail your Registration Form at least six weeks prior to the expected start of business date to allow your registration to be processed. The Tax Department will mail you a Tribal Business Tax License, and any necessary forms and instructions.

If you have any questions or need assistance in completing this form, please contact:

Valerie Chandler, Tax Officer
231.398.6874
888.723.8288 ext. 6874
Email: valeriechandler@lrboi-nsn.gov

Instructions for Completing Form TD811, Tribal Business Tax Registration

Lines not listed are explained on the form.

Line 1. Federal Employer Identification Number (FEIN). The Internal Revenue Service (IRS) issues the FEIN. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4 or visit the IRS website at www.irs.gov/forms-instructions to download the form.

Line 2. Company Name. If your company is a partnership or corporation, enter the appropriate indicator in this box: LLP, LLC, Corp., Inc., PC or LC. If your business is a sole proprietorship, enter the owner’s name here and the business name on Line 3.

Line 4. Legal Address. Enter the street address where your books and records are kept for audit purposes. You must also receive mail there.

Line 5. Mailing Address. This may be a Post Office box or any other address where you want business tax forms mailed.

Line 6. Physical Address. Enter the physical address if the actual location of your business is different from the legal address on Line 4.

Line 7. Business Ownership Type Code. Using the list below, enter the business type code for which you are registering.

Sole Proprietorship.....	10
Husband/Wife Proprietorship.....	20
Limited Partnership.....	23
(List all general partners on Lines 24-27)	
Any other type of Partnership.....	30
Limited Liability Company (LLC, LC, LLP)...	34
Michigan S Corporation.....	41
Michigan Professional Corporation.....	42
Any other Michigan Corporation.....	40
Any Non-Michigan S Corporation.....	51
Any other Non-Michigan Corporation.....	50
Trust or Estate (Fiduciary).....	60
Joint Stock Club or Investment Company.....	70
Social Club or Fraternal Organization.....	80
Any other type of Business.....	90

Line 8. Jurisdiction. Enter the jurisdiction under whose laws the business entity is organized.

Line 9. Business Code. Locate the three or four-digit code that best describes your business on the list of Standard Industry Codes (SIC) and enter that code on Line 9. For a SIC list, visit the U.S. Securities and Exchange Commission website at www.sec.gov/info/edgar/siccodes.htm.

Line 10. Business Activity. Briefly describe the specific business activity or affairs the business will be transacting or conducting on Tribal and Trust Land.

Line 11. Products Sold. Briefly describe what products, if any, you will sell the final consumer.

Businesses selling food and beverages not covered by the Michigan Cottage Food Law must provide a copy of their current Michigan Food License.

Line 12. Motor Fuel. Check this box if your business will be selling motor fuel and indicate the storage tank location.

Line 13. Cigarettes and Tobacco Products. Check this box if your business will be selling cigarettes and/or tobacco products and indicate the inventory storage location.

Line 14 – 18. Taxes. Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For each tax type, check the box that indicates how much each month you expect to owe of that tax.

Line 19. Number of Locations. Enter the number of locations that will need a Tribal Business Tax License. A License shall be posted at each point-of-sale location.

Line 20. Fiscal Year. Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter “06” for June.

Line 21. Seasonal Business. Complete this only if your business is not open the entire year. Enter the two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter “10” on the first line and “05” on the second line.

Line 22. If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, provide the name(s) and FEIN(s) of those previous business(es).

Line 23. Tribal Entity. If your business qualifies as a Tribal Entity, attach documentation verifying the ownership by the Tribe and/or Tribal Members.

Lines 24 – 27. You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), attach a sheet of paper with the information requested.

Line 28. Certification. You must provide a signature certifying that the information provided on the form is true, correct, and complete to the best of your knowledge and belief.