



# Instructions for Form DTF-17

**Line 1** — There are four types of sales tax vendors, as defined below. Select the definition that best describes your business, then check the appropriate box on line 1.

A *regular vendor* is any individual, partnership, company, or organization who makes taxable sales within the state or who accepts or issues exemption certificates. Regular vendors always have permanent business locations. In addition, they may sell at craft fairs, flea markets, or similar enterprises.

A *temporary vendor* is anyone who expects to make sales of tangible personal property or taxable services in New York State for no more than two consecutive quarterly sales tax periods in any 12-month period. A vendor who attends shows or entertainment events on a continual basis, even for only short periods, should register as a show/entertainment vendor, not a temporary vendor.

A *show vendor* is anyone who displays for sale or sells taxable goods or services at a flea market, a craft fair, a coin show, an antique show, or any similar enterprise that occurs on either a regular or temporary basis. A show vendor does not have a permanent business location.

An *entertainment vendor* is anyone who makes taxable sales at a concert, an athletic contest or exhibition (other than amateur sports), or similar form of entertainment, in which performers do not appear on a regular, systematic, or recurring basis, held in a facility or site with capacity to accommodate more than 1,000 persons. An entertainment vendor does not have a permanent business location.

**Line 2** — Enter the exact legal name of the business that you are registering. For a corporation, the legal name will be the name that appears on the *Certificate of Incorporation* filed with the New York State Department of State. For a business that is not incorporated, the legal name is the name in which the business owns property or acquires debt. If the business is a partnership, use the names of the individual partners. If the business is a sole proprietor, show or entertainment vendor, the legal name is the name of the individual owner of the business.

**Line 3** — Enter the trade name, doing-business-as name, or assumed name if different from the legal name. For a corporation, enter the name that appears on the trade name certificate filed with the New York State Department of State. For a business that is not incorporated, enter the name filed with the county clerk's office under Section 130 of the General Business Law.

**Line 4** — Enter your federal employer identification number (EIN). If you are not required by the IRS to have an EIN, or you do not yet have a required EIN, leave line 4 blank.

**Line 5** — Regular vendors enter the actual street address of your business. Show/entertainment or temporary vendors use your home address. Do not enter a PO box on this line. This address **will** appear on your *Certificate of Authority*. It

will also be used for mailing unless you list a different mailing address on line 9 or a tax preparer's address on the back page of the form. If you have more than one location, see the instructions for line 12.

**Line 7** — Enter the date you will begin making taxable sales or providing taxable services within New York State, or begin issuing or accepting New York State exemption certificates. Do not mail your application more than 90 days before this date.

**Line 8** — If you are a temporary vendor, enter the date you will end business in New York State.

**Line 10** — Indicate how your business is organized by checking the box that best describes it.

Governmental organizations include the federal government, New York State and any of its agencies, instrumentalities, public corporations, or political subdivisions (counties, towns, cities, villages, school districts, and fire districts).

An *exempt organization* is one that qualifies under Section 1116 of the Tax Law and has been issued an *Exempt Organization Certificate*.

**Line 11** — Check the appropriate box to indicate why you are applying.

For a change in organizational structure, (for example, sole proprietor to corporation), you must register as a new business by completing Form DTF-17. You must file a final return and surrender your *Certificate of Authority* for the old business.

If you are going into business as, or changing your organizational structure to, a limited liability company (LLC) or a limited liability partnership (LLP), you must first contact the New York State Department of State. Once you have been granted your LLC or LLP status, you will be sent Form PR-570, *LLC/LLP Request for Information*, which contains instructions on how to register as a vendor for sales tax purposes.

For a change in business name or location, file Form DTF-95, *Business Tax Account Update*. We will send you a revised certificate.

**Line 12** — If you will be operating from more than one business location, you must have a separate *Certificate of Authority* for each location. Check the appropriate box to indicate whether you will file one return for all locations or a separate return for each location.

If you check box A and will be filing separate returns for each location, you must file Form DTF-17 for each location.

If you check box B and will be filing one (consolidated) return, list all your business locations on Form DTF-17-ATT and attach it to your application.

**Line 13** — Enter the required information for all owners or officers of the business who are responsible for the day-to-day operations of the business. This generally includes anyone who:

- signs checks on the company's bank account
- signs business tax returns
- pays creditors
- hires and fires employees
- determines which bills are to be paid
- attends to the general financial affairs of the business.

If a partnership, enter the required information for all general partners and for those limited partners who are active in running the business. Indicate whether the partner is a general partner or limited partner by entering **GP** or **LP** after the partner's name.

Include the social security number of all owners, partners, or officers listed. (The Tax Law requires you to disclose your social security number.) If your application is missing social security numbers, we will return it to you.

**Line 16** — If you are a manufacturer or wholesaler whose activities are such that you are not required to collect any sales and use tax or pay any sales and use tax directly to the Department of Taxation and Finance, check *No*. Because you are registering only to accept or issue exemption certificates, you need only file an annual information return. There are other instances when you may file an annual return. Refer to Publication 750 for instructions on filing returns and for what constitutes a taxable sale. You will, of course, still have to collect sales or use tax and to pay sales or use tax on any taxable retail sale or purchase.

**Line 17** — Business activity — Describe your business activity in the space provided. If you have more than one business activity, attach additional sheets.

North American Industry Classification System (NAICS) — Enter the six-digit code from Publication 910 that best describes your business. Show vendors and entertainment vendors use code **454390**.

**Line 18** — You are a sidewalk vendor if you do **not** have a permanent business location, you operate in places other than or in addition to flea markets or other shows, and you make sales from a portable stand, pushcart, or other device in New York City.

**Line 19** — Check *Yes* if you do not have a permanent place of business and you participate exclusively in flea markets or other shows.

**Line 20** — If *Yes*, you must file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes or Tobacco Products*. For forms, call us at the numbers listed in the **Need help?** section on this page.

**Lines 22 through 30** — Answer *Yes* or *No* to each question. If you answer *Yes* to any question, enter the required information for that line. Attach additional sheets as necessary to fully answer all questions.

Responsible officers, directors, partners, and employees are those who act for the business in complying with the Tax Law.

Questions 28, 29, and 30 apply **only** to corporations.

**Signature** — This application must be signed by a person whose responsibility it is to act for the business in complying with the tax law. This person may be a member of a partnership, an officer or director of a corporation, the owner of a sole proprietorship, or an authorized employee of the business.


If the application is not signed or is incomplete, we will return it to you.


Mail your application to: NYS Tax Department, Sales Tax Registration Unit, W A Harriman Campus, Albany NY 12227, at least 20 days (but not more than 90 days) before you begin doing business in New York State.

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### **Need help?**

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
Tax information: 1 800 225-5829  
Forms and publications: 1 800 462-8100  
Refund status: Access our website or call 1 800 443-3200;  
if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213  
Automated service for refund status is available 24 hours a day, seven days a week.  
From outside the U.S. and outside Canada: (518) 485-6800  
Fax-on-demand forms (available 24 hours a day, seven days a week): 1 800 748-3676  
Internet access: <http://www.tax.state.ny.us>  
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

 **If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

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### **Privacy notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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