

# Application for Registration as a Sales Tax Vendor

Please print or type

1 Type of certificate you are applying for  
 (You must check one box; see instructions): Regular  Temporary  Show  Entertainment

2 Legal name of vendor

3 Trade name or DBA (if different from item 2) 4 Federal employer identification number

5 Address of business location (show/entertainment or temporary vendors use home address)  
 Number and street City County State ZIP code Country, if not U.S.

6 Business telephone number (include area code) ( ) 7 Date you will begin business in New York State (see instructions) 8 Temporary vendors: Enter the date you will end business in New York

9 Mailing address, if different from business address on line 5  
 c/o name Number and street City State ZIP code

10 Type of organization: Individual (sole proprietor)  Partnership  Trust  Governmental  Exempt organization   
 Corporation  Limited Liability Partnership  Limited Liability Company  Other (specify)

11 Reason for applying: Started new business  Purchased existing business  Adding a new location  Change in organization  Other (specify)

12 Regular vendors: Will you operate more than one place of business?  
 Yes (check appropriate box below)  No  
 A Separate sales tax return will be filed for each business location.  
 B One sales tax return will be filed for all business locations (complete Form DTF-17-ATT and attach it to this application).

13 List all owners/officers. Attach a separate sheet if necessary. All applicants must complete this section.

Name	Title	Social security number		
Home address	City	State	ZIP code	Telephone number ( )
Name	Title	Social security number		
Home address	City	State	ZIP code	Telephone number ( )
Name	Title	Social security number		
Home address	City	State	ZIP code	Telephone number ( )

14 If your business currently files New York State returns for the following taxes, check the box for the appropriate tax type and enter the identification number used on the return:  
 Corporation tax  ID # \_\_\_\_\_ Other  (explain) \_\_\_\_\_ ID # \_\_\_\_\_  
 Withholding tax  ID # \_\_\_\_\_

15 If you have ever registered as a sales tax vendor with New York State, enter the information shown on the last sales tax return you filed:  
 Name \_\_\_\_\_ Identification number \_\_\_\_\_

16 Do you expect to collect any sales or use tax or pay any sales or use tax directly to the Department of Taxation and Finance? ..... Yes  No

17 Describe your major business activity and enter your six-digit NAICS code:

Describe your business activity in detail (attach a separate sheet if necessary)	North American Industry Classification System (NAICS)

18 Are you a sidewalk vendor? ..... Yes  No   
 If Yes, do you sell food? ..... Yes  No   
 19 Do you participate solely in flea markets, antique shows, or other "shows"? ..... Yes  No   
 20 Do you intend to make retail sales of cigarettes or other tobacco products? ..... Yes  No   
 21 If you withhold or will withhold New York State tax from employees, do you need withholding tax forms or information? ..... Yes  No   
 22 Do you intend to supply two-way wireless communication services to New York State customers? ..... Yes  No   
 23 Do you intend to sell new tires in New York State? ..... Yes  No

24 Have you been notified that you owe any New York State tax? ..... Yes  No

Type of tax	Amount due	Assessment number (if any)	Assessment date	Assessment currently being protested? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>
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25 Do any responsible officers, directors, partners, or employees owe New York State or local sales and use taxes on your behalf, on behalf of another person, or as a vendor of property or services? ..... Yes  No

Individual's name	Street address	City	State	ZIP code
Social security number	Amount due	Assessment number (if any)	Assessment date	Assessment currently being protested? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>

26 Have you been convicted of a crime under the Tax Law during the past year? ..... Yes  No

Date of conviction	Court of conviction	Disposition ( <i>fine, imprisonment, probation, etc.</i> )
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27 During the past year, has any responsible officer, director, partner, or employee of the applicant been convicted of a crime under the Tax Law? ..... Yes  No

Individual's name	Street address	City	State	ZIP code
Social security number	Date of conviction	Court of conviction	Disposition ( <i>fine, imprisonment, probation, etc.</i> )	

28 If previously registered as a New York State sales tax vendor, was your *Certificate of Authority* revoked or suspended during that past year? No  Yes  If Yes, please indicate why \_\_\_\_\_

**Questions 29, 30, and 31 apply to corporations only.**

29 If any shareholder owns more than half of the shares of voting stock of the applicant, has this shareholder ever owned more than half of the shares of voting stock of another corporation? No  Yes  **If Yes, complete questions 30 and 31.**

30 Did this shareholder own these shares of another corporation when the corporation had a tax liability that remains unpaid? ..... Yes  No

Shareholder's name	Corporation name	Federal identification number		
Street address	City	State	ZIP code	
Type of tax	Amount due	Assessment number ( <i>if any</i> )	Assessment date	Assessment currently being protested? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>

31 Did this shareholder own these shares of another corporation at a time during the past year when the corporation was convicted of a crime under the Tax Law? ..... Yes  No

Corporation name	Federal identification number			
Street address	City	State	ZIP code	
Date of conviction	Court of conviction	Disposition ( <i>fine, imprisonment, probation, etc.</i> )		

I certify that the information in this application is true and correct. Willfully filing a false application is a misdemeanor punishable under the Tax Law.

Signature	Title	Telephone number	Date
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Check this box if you want your sales tax returns mailed to a tax preparer rather than the address on the front of this application. Enter preparer information in the box below:

Name of preparer	Street Address	City	State	ZIP code

**This application will be returned if it is not signed or if any other information is missing.**

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.



# 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 Tax Law section 1116 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 TR-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.

**Line 22** — If *Yes*, you must file Form WCS-1, *Wireless Communications Service Surcharge Report*. For more information, please see memo TSB-M-02(5)M, *Wireless Communications Service Surcharge*. For forms, call us at the numbers listed in the **Need help?** below.

**Line 23** — If *Yes*, you may be required to file Form MT-170, *Waste Tire Management Fee Quarterly Return*. For more information, please see memos TSB-M-03(3)S, *Initiation of Waste Tire Management Fee on Sales of New Tires* and

TSB-M-03(5)S, *Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires*. For forms, call us at the numbers listed in the **Need help?** below.

**Lines 24 through 31** — 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 29, 30, and 31 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.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 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 1 800 972-1233.

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes 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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.