

Instructions for NYS 100, New York State Employer Registration for Unemployment Insurance, Withholding and Wage Reporting form

Use the NYS 100 form to register for unemployment insurance, withholding and wage reporting if you are a:

- Business Employer or
- Household Employer of domestic services

Do not use the NYS 100 form if you are:

- Nonprofit IRC 501(c)(3)
- Agricultural
- Governmental
- Indian Tribe

Call 1-888-899-8810 or visit www.labor.ny.gov for more information and appropriate forms.

Voluntary coverage: If you are not liable for Unemployment Insurance (UI) contributions but want to provide voluntary coverage for employees, call (518) 457-2635.

How to submit the NYS 100 form: Register on-line at www.labor.ny.gov, or

- Mail it to the address on the top of the form or
- Fax it to the fax number on Page 1 of the form

Type or print clearly in black ink.

Need help? Call 1-888-899-8810

Instructions:

Part A – Employer Information

Line 1 - Check one box that shows the type of employer you are. Complete all required parts of the form.

- A Business Employer is an individual owner, partnership, corporation or any other enterprise for which employees perform services
- A Household Employer of Domestic Service employs people in personal or domestic service in their home or homes within New York State

Line 2 - For **Business Employers only**: check the type of business organization you are.

- Household Employers: do not complete this question

Line 3 - Enter the nine-digit Federal Employer Identification Number (FEIN) of the business.

- The federal government assigns FEIN numbers. This number is used to certify your payments to the Internal Revenue Service (IRS) under the FUTA
- If you need a FEIN, apply on-line at www.irs.gov or call 1-800-829-4933 for an application

Lines 4 and 5 - Enter the phone and fax numbers for the business.

Line 6 - Enter the legal name of the business. If employer is a:

- Sole proprietorship - enter the name of the business owner
- Partnership - enter the full name of each partner
- Corporation - enter the corporate name as shown in its Certificate of Incorporation or other official document
- Household employer of domestic services - enter the name(s) of the household employer(s)

In the case of an estate of a decedent, insolvent, incompetent, etc., enter the name of the estate and the name of the administrator or other fiduciary.

Line 7 - Enter, if applicable, the trade name used for business purposes.

Lines 8 and 9 - Enter the e-mail address and web site for the business.

Part B – Liability Information

Line 1(a) - Enter the date the business began in New York State (NYS).

Line 2 - Enter the date of the first payroll from which you withheld or will withhold NYS Income Tax from your employees.

- For NYS withholding tax purposes, you are an employer and must withhold income tax from compensation paid to your employees if you:
 - Are a person or organization that qualifies as an employer based on the IRS “Publication 12 (CircularE), Employer’s Tax Guide” (available at www.irs.gov)
 - Maintain an office or transact business in NYS

Line 3 - Answer ‘Yes’ if there are people who work for you that you do not consider your employees.

- Do not include those described in Part B, Line 4
- Use the space provided to explain the type of services they perform and why you do not consider them employees. Attach a separate sheet if you need more space

Line 4 - Check ‘Yes’ if you are registering for Unemployment Insurance.

Enter the first calendar quarter in which you paid (or expect to pay) total remuneration of \$300 or more to covered employees.

- Do not go back beyond 3 years from January of the current year
- Remuneration includes compensation such as:
 - Salary, cash wages, commissions, bonuses
 - Payments to corporate officers for services rendered, regardless of their stock ownership and without regard to how such payments are treated under Sub-Chapter S of the IRS Code or any other tax law
 - Reasonable money value of board, rent, housing, lodging, or any similar advantage received
 - The value of tips or other gratuities received from persons other than the employer
- **Note: do not** include compensation paid to:
 - Daytime elementary or secondary students working after school or during vacation periods
 - The spouse or child (*under 21*) of a sole proprietor or remuneration received by the proprietor
 - Children under age 14
 - Employees who perform no services in New York State
 - Employees whose services are considered agricultural employment
- If you have employees who work both within and outside New York State, request a ruling from the Liability and Determination Section of the Department of Labor. Call (518) 457-2635

Check ‘No’ if you are not registering for Unemployment Insurance. Use the space provided to explain why you are not liable for NYS UI.

Line 5 - Enter the total number of covered people you employ, including corporate officers. Do not include sole proprietor (spouse and minor children under age 21), members of an LLC, or partners.

Line 6 - If you are not liable for NYS UI and are applying for NYS Income Tax Withholding only, check ‘Yes.’

Line 7 - Prior owner’s information:

- Answer ‘Yes’ and fill in the information about the prior owner’s business, if one or more of the following are true. You:
 - Employed substantially the same employees as the previous owner
 - Continued or resumed the business of the previous owner at the same or another location
 - Assumed the previous owner’s obligations and/or
 - Acquired the previous owner’s good will

If you answered ‘Yes’:

- Check if you acquired all or part of the business and put the date you acquired it
- Enter the prior owner’s NYS Employer Registration Number and/or FEIN if known
- Enter the prior business legal name and address

Line 8 - Change in legal entity information:

- Answer ‘Yes’ if the type of your legal entity has changed. Types of legal entities are listed in Part A, Line 2 of the form

If you answered ‘Yes’:

- Enter date of entity change
- Enter your previous seven-digit NYS Employer Registration Number and FEIN

Part C – Household Employer of Domestic Services

Line 1 - Enter the first calendar quarter and year in which you paid (or expect to pay) your household employees total cash wages of \$500 or more.

- Do not go back beyond 3 years from January of the current year
- Do not include payments to the following people:
 - Your spouse or your child under age 21
 - Children under 14 years of age
 - Babysitters under age 18
 - Casual laborers under age 21
 - Elementary or secondary school students who attend school in the daytime
 - Household employees for carfare or other travel expenses

Line 2 - Enter the number of people you employ in your home.

Line 3 - Answer 'Yes' if there is a voluntary agreement in effect between you and your domestic employee to withhold New York State, New York City, or Yonkers income tax.

- **Note:** Withholding of New York State, New York City or Yonkers income tax from household employees performing domestic services is voluntary

Part D – Required Addresses

Line 1 - Mailing Address: This is YOUR business address.

- Do not enter your agent's or paid preparer's address
- All Unemployment Insurance mail and Withholding Tax mail is sent here, unless otherwise indicated in box 4 or box 5 below

Line 2 - Physical Address: This is the ACTUAL physical location of your business. Do not list a Post Office Box.

- Enter this address if:
 - It is different from your mailing address in Box 1 or
 - Your mailing address is a P.O. Box
- If you have more than one location, list your primary location

Line 3 - Location of Books/Records Address: This is the physical location where your books and records can be reviewed.

- Indicate if this is the same address as your mailing address (Box 1), or your physical address (Box 2).

Optional Addresses

Line 4 - Agent Address (C/O): This is your agent's address.

- Complete this only if you want all your UI mail sent here

Line 5 - LO 400 Form – Notice of Potential Charges Address: If you complete this, you will receive the LO 400 form at this address. (It is sent each time a former employee files a claim for UI benefits.)

If you want to receive the LO 400 electronically, sign up for SIDES:

- You will need an Unemployment Insurance Online Services (UIOS) account
 - If you do not have an UIOS account, go to <http://labor.ny.gov/ui/Authentication/index.shtm>
 - If you have an existing Department of Taxation and Finance Online Services account, you can upgrade that account by following the directions on our website at <http://labor.ny.gov/ui/Authentication/index.shtm>
- For more information regarding SIDES, visit our website at www.labor.ny.gov or call 1-888-899-8810, choose Option 1, then Option 4.

Part E – Business Information

Line 1 - Enter the: name, Social Security number, title and home address for each of the following legal entities, whether or not remuneration is received or services are performed in NYS:

- Sole proprietor (owner)
- Household employer of domestic services
- All partners, including partners of a LP, LLP, RLLP
- All members of a LLC, PLLC
- All corporate officers (President, Vice President, etc.)

Line 2 - Enter the number of physical locations at which your company operates in New York State.

Lines 2a - e - You must complete a through e for each location. Use a separate sheet of paper for each location.

On the top of each sheet include your business legal name, FEIN, and Employer Registration number (if known).

Lines 2 c-e - Be Specific. Describe whichever produces the greatest gross sales value, either the:

- 1) Principal activity or
- 2) Product,

See examples on page 4

Signature box: This form **must** be signed by the person completing it. Your signature affirms the information is true to the best of your knowledge. Enter the date, your official position, your phone number and email address.

Part E – Business Information continued

Lines 2 C - E – Examples:

Manufacturing: State type of establishment (e.g., <i>sawmill, vegetable cannery, printing and publishing</i>). Show principal products, percent of total sales value, and principal raw materials used. Specify principal products (e.g., <i>upholstered household furniture, ladies' sweaters hand knit from yarn</i>).	Transportation: Includes establishments in railroading; local and suburban transit; interurban highway passenger transportation; motor freight transportation; water transportation (deep-sea foreign transportation, lighterage, etc.); transportation by air, etc.	Finance & Insurance: Includes bank and trust companies, credit agencies other than banks, insurance carriers. State if national or commercial banks, charter, and if accepting deposits from the general public. Insurance underwriters are classified by type of insurance (e.g. life, accident and health, etc).
Wholesale or Retail Trade: State principal product distributed. If sold to businesses (<i>wholesale</i>) or general public (retail), indicate which is primary.	Computer Services: State primary activity (e.g., computer analysis and design, custom programming, internet access or data processing, etc.).	Scientific / Professional & Technical services: Includes lawyers, accountants, business consultants (contractors), architects, engineers, doctors, surveyors, etc
Construction: Specify general or special trade contractor and show usual type of work including if primary work is commercial or residential (e.g. general contractor- apartment houses, or trade contractor-plumbing).	Educational Services: Includes all schools (e.g., elementary, colleges, universities, vocational schools).	Arts, Entertainment & Recreation: Includes theater operation, entertainers, commercial parks, casinos, professional athletes, sports, recreational facilities, etc.
Warehousing: State type of storage (e.g., refrigerated, general, self-storage units for the public).	Health & Social Services: Includes health referral agencies, operation of clinics, hospital or homes, etc	Food Service, Drinking, & Accommodations: State type of service rendered (e.g., operation of hotel, sports camp, restaurant [full or limited service], taverns, or catering service).
Corporate Subsidiary Managing Office: Includes administrative, management consultant, human resource consultants.	Real Estate: Includes owners/operators of real estate and agents. If owner/operator, specify type of property (e.g., commercial or residential building).	Other Activities: Indicate type of activity not covered above (e.g., agriculture, forestry, fisheries, mining, motion picture or television production, etc).

Privacy Notification

The personal information requested on form NYS 100 *New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting* is required for:

- the Department of Labor - Unemployment Insurance Division and
- the Department of Taxation and Finance

We use this information in the administration of the Unemployment Insurance program:

- To process refunds
- To collect contributions
- For any other purpose authorized by law

We have the authority to collect this information (including Social Security numbers) from:

- Section 575 of the Labor Law (Unemployment Insurance Law)
- Part 472 of 12 NYCRR (Unemployment Insurance Regulations)
- Articles 8, 22, 30, 30-A and 30-B of the Tax Law
- Article 2-E of the General City Law
- 42 USC 405(c)(2)(C)(i)

Failure to provide such information may subject you to both civil and criminal penalties under the UI Law, the Tax Law or the Penal Law.

This information is maintained by the NYS Department of Labor and the NYS Department of Taxation and Finance at the State Office Building Campus, Albany, NY 12240.