



# Instructions for Form DTF-17

## Application to Register for a Sales Tax Certificate of Authority

### General information

Use this form to register with the Tax Department to obtain a *Certificate of Authority* for New York State (NYS) sales and compensating use tax purposes. A *Certificate of Authority* is required to make sales of tangible personal property and enumerated taxable services. It authorizes you to collect state and local sales tax in NYS. A *Certificate of Authority* also authorizes you to issue and receive NYS sales tax exemption documents. The *Certificate of Authority* will include the address of the physical location of the business and must be displayed in plain view at that location. If you have more than one location, a certificate must be displayed at each location with the appropriate address corresponding to that location. If you have no regular place of business, you must attach the certificate to your cart, stand, truck, etc.

We encourage you to apply for your sales tax *Certificate of Authority* on NYS's *Online Permit Assistance and Licensing* Web site at [www.nys-permits.org](http://www.nys-permits.org). Filing your application online is the fastest way to receive your certificate. The speed and accuracy of computers allow electronic applications to be processed faster than paper applications, greatly reducing the possibility of errors and delays.

### Who is required to register?

You must register for sales tax purposes with the Tax Department and have a valid *Certificate of Authority* to sell tangible personal property or certain taxable services, operate a hotel or motel, or receive amusement charges in NYS. You must also register for sales tax purposes to issue or accept most NYS sales tax exemption documents or if you are acquiring all or part of the assets of an existing business that is registered or required to register for sales tax purposes. If you are an out-of-state lessor of tangible personal property and your lessee lives in NYS or moves to NYS and brings the leased property into NYS for personal use or for use in any employment, trade, business, or profession, you must register for sales tax purposes within 30 days after your property comes into NYS. For more information regarding specific sales tax registration requirements, see Publication 750, *A Guide to Sales Tax in New York State*.

### When to register?

You must obtain a *Certificate of Authority* at least 20 days before you:

- begin making taxable sales or providing taxable services within NYS;
- begin issuing or accepting NYS exemption documents; or
- acquire all or part of the assets of an existing business.

However, do not file this application more than 90 days before you will begin business.

### What can you expect once registered?

Once you are registered for sales tax purposes, you must generally file quarterly sales and use tax returns regardless of whether you have started or done any business. You must also remit tax due with the returns and keep required records. For important information regarding your responsibilities as a person registered for sales tax, see Publication 750.

Quarterly sales tax returns are due as follows:

Sales tax quarter	Due date
March 1 – May 31	June 20
June 1 – August 31	September 20
September 1 – November 30	December 20
December 1 – February 28 (29)	March 20

If the due date is not a business day, returns are due the first business day after the due date.

### Line instructions

#### Section A — Type of entity or organization

**Line 1** — Indicate how your business is legally organized.

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

An *exempt organization* is a nongovernment organization that qualifies for exemption under Tax Law section 1116 and has been issued an *Exempt Organization Certificate* by the Tax Department.

#### Section B — Reason for applying

**Line 2** — Mark an **X** in all applicable boxes to indicate the reason you are applying for a *Certificate of Authority*.

- If you are adding a new location to an existing business, refer to the instructions for line 11.
- If you are registering because you changed your organizational structure (for example, from a sole proprietor to a corporation), you must file a final return and surrender your *Certificate of Authority* for the former business.

**Note:** 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 NYS 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 for sales tax purposes.

- Examples of *Other* may include registering in order to issue or receive sales tax exemption certificates or voluntarily registering to file sales and use tax (for alternative methods of paying sales or use tax that do not require sales tax registration, see Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, and Form ST-131, *Seller's Report of Sales Tax Due on a Casual Sale*).
- If you are acquiring all or part of the assets of an existing business by purchase, transfer, or assignment from a person registered or required to be registered for sales tax purposes, you **must** file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk* (refer to the instructions on the back of Form AU-196.10). For telephone inquiries concerning the requirements for filing Form AU-196.10, please see *Need help?*

**Caution:** If a Form AU-196.10 is required but not timely filed, you may be held personally liable for sales tax due from the person who sold you the business assets.

If you need to change information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed under *Need help?*

#### Section C — Business identification

Enter your business identification information. Complete all lines that apply to your business.

**Line 3** — Enter the exact legal name of the business that you are registering.

- For a corporation, the legal name is the name that appears on the *Certificate of Incorporation* filed with the NYS Department of State.
- For an LLP or LLC, the legal name is the name used on the *Articles of Organization* filed with the NYS 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 sole proprietor, the legal name is the name of the individual owner of the business entered as first name, middle initial, last name.
  - If the business is a partnership, including a limited partnership (LP) or general partnership (GP), enter the names of the individual partners (first name, middle initial, last name) with an ampersand (&) to separate the partner names. If there are more than three partners enter **et al** after the third partner's name.

**Line 4** — Enter the doing business as (DBA), trade name, or assumed name, if different from the legal name. For a corporation, enter the name that appears on the *Certificate of Assumed Name* filed with the NYS Department of State. For a business that is not incorporated, enter the name filed with the county clerk's office.

**Line 5** — Enter your employer identification number (EIN), also known as Federal Tax Identification Number, that you received from the Internal Revenue Service (IRS). If you are not required by the IRS to have an EIN, or you do not yet have an EIN, leave line 5 blank. **Do not enter your social security number in this box.**

**Line 6** — Enter the actual street address of your business. **Do not enter a post office box number on this line.**

- If you do not have a permanent place of business in NYS because you are either a temporary vendor (see instructions for line 14), a show vendor (see instructions for line 17), or operate a portable stand or pushcart (see instructions for line 18), enter the home address of the owner or one of the partners, members, officers, or responsible persons listed in section G. This address **will** appear on the *Certificate of Authority*. We will also use it to mail your tax returns and other tax-related information unless you list a different mailing address on line 10 or a tax preparer's address on line 12.
- If this application is for more than one business location, enter the address for the main office or the office where tax records are kept. See instructions for line 11.

**Line 9** — Enter an e-mail address for your business that would be appropriate for receiving important sales tax information that may affect your business.

**Line 10** — Enter the mailing address for your business if different from line 6. This address will be used to mail your tax returns and other informational material for the business. If you have a paid preparer for sales tax filing purposes, complete the information on line 12. Do not enter paid preparer information on line 10.

## Section D — Business information

**Line 11** — If you have more than one business location, and wish to file a separate return for each, you must obtain a separate *Certificate of Authority* for each location. Mark an **X** in the appropriate box to indicate whether you will file one return for all locations or a separate return for each location.

- If you mark box a. indicating you will be filing separate returns for each location, you must also file a Form DTF-17 for each location.
- If you mark box b. indicating you will be filing one (consolidated) sales tax return, list all of your business locations on Form DTF-17-ATT, *Schedule of Business Locations For a Consolidated Filer*, and attach it to Form DTF-17.

**Line 12** — If you have a paid preparer for sales tax return filing purposes, and want all returns mailed to the preparer's address, enter the required information.

**Line 13** — Enter the date you will begin selling tangible personal property or providing taxable services within NYS, or begin issuing or accepting NYS exemption certificates or acquire all or part of the assets of an existing business. This will be the date that determines when you begin filing returns. See the quarterly filing periods and

due dates under *What can you expect once registered?* Do not mail your application more than 90 days before this date.

## Line 14 — Temporary vendors

If you will be making sales of tangible personal property or taxable services in NYS for **no more** than two consecutive sales tax quarterly reporting periods in any 12-month period, you can choose to register as a *temporary vendor*. As a temporary vendor, you will be required to file sales and use tax returns only for the periods you are in business. If you are registering as a temporary vendor, enter the date you will end business in NYS. For example, if you sell Christmas trees in November and December, and your taxable sales occur only during this period, you are eligible to apply for a temporary *Certificate of Authority*. If you expect to be doing business for more than two consecutive reporting periods or if you do not want to be registered as a temporary vendor, do not enter a date on this line.

## Section E — Business activity

Mark an **X** in each box that applies to your business. The information you provide in this section will assist the Tax Department in providing you with the correct sales tax returns and tax return schedules for your business.

**Line 16** — Mark **Yes** if you are a manufacturer or wholesaler who is required to register only because you are purchasing or selling tangible personal property for resale, and you are not required to collect or remit any sales tax directly to the Tax Department.

**Line 17** — Mark **Yes** if you only display for sale or sell goods or services at:

- a flea market, a craft fair, a coin show, an antique show, or a similar enterprise that occurs on either a regular or temporary basis; or
- a concert, an athletic contest or exhibition (other than amateur sports), or similar form of entertainment held at a site capable of accommodating more than 1,000 people, in which performers do not appear on a regular, systematic, or recurring basis.

Do **not** mark the **Yes** box if you have a permanent business location.

**Line 18** — Mark an **X** in the box if you do **not** have a permanent business location and you make sales from a portable stand, pushcart, or other device that you operate in places other than or in addition to flea markets or other shows. If you make sales in New York City, you must contact NYC Consumer Affairs for additional information about obtaining a *General Vendor License* in New York City.

**Line 19a** — If you sell cigarettes or other tobacco products at retail, you must file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. For forms, see *Need help?*

**Line 19b** — If you sell new tires, you may be required to file Form MT-170, *Waste Tire Management Fee Quarterly Return*. For more information, please see memo TSB-M-03(3)M, *Initiation of Waste Tire Management Fee on Sales of New Tires* and TSB-M-03(5)M, *Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires*. For forms, see *Need help?*

**Line 19h** — If you sell mobile telecommunications service to NYS customers, 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, see *Need help?*

## Section F — Business description

**Line 20** — In the space provided write a brief description of your business. Describe the goods, products, or services sold in NYS at or from the business location you are registering. Please be detailed, but brief. Some examples are: an electrical contractor mostly wiring new homes, but also doing some repair work; a retail

store selling cards, stationery, and gift items; a restaurant serving lunch and dinner and a small part of the business will be catering; an artist selling artwork from a home-based business and at craft shows.

**Line 21a**— Enter the six-digit NAICS (North American Industry Classification System) code that best describes the principal activity of the business location(s) being registered. A list of NAICS codes is found in Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, or by using the online NAICS code search (see *Need help?*). Your principal business activity is the business activity that will provide the greatest NYS gross sales or revenue. If you marked box 11 b. because this application covers more than one location, enter a NAICS code that best describes the principal business activity of all the registered locations in NYS (the locations listed on Form DTF-17-ATT).

**Note:** Common sales tax NAICS codes include those listed under:

- Accommodation and Food Services — codes starting with NAICS 722
- Food and Beverage Stores — codes starting with NAICS 445
- Construction — codes starting with 236 or 238
- Retail Trade — codes starting with 44 or 45

**Line 21b** — If you operate different businesses under a single sales tax registration, either at the same business location or at separate business locations, enter a NAICS code for that secondary business activity. A *secondary business activity* means an activity that is unrelated to your principal line of business (that is, the first three numbers of the NAICS code would be different).

**Example:** A business making most of its gross sales from a retail furniture store has NAICS code 442110. If that business also operates a diner, it would have a secondary NAICS code 722110.

## Section G — Responsible persons information

**Line 22** — Enter the required information for all owners, partners, members, officers, and responsible persons who are responsible for the business's day-to-day operations. 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; or
- 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**, respectively, after the partner's name. Include the social security number of all owners, partners, members, or officers listed. (The Tax Law requires you to disclose your social security number and home address.) If your application is missing any social security numbers, it cannot be processed and we will return it to you. Attach an extra sheet, if needed, using the same format.

If an LLC, enter the names for all members of the LLC.

## Section I — Signature of responsible person

This application must be signed by a person who has authority to act for the business in complying with the Tax Law. This person may be a partner of a partnership or a member of an LLC, an officer or director of a corporation, the owner of a sole proprietorship, or an authorized employee of the business. Include their title in the business and daytime telephone number. If the application is not signed or is incomplete, we cannot process it and will return it.

Knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to one year and a fine of up to \$10,000 for an individual or up to \$20,000 for a corporation. The Tax Department is authorized to investigate the accuracy of any information entered on this form.

Mail your application to:

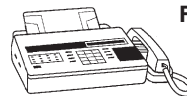
**NYS TAX DEPARTMENT  
SALES TAX REGISTRATION UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

Filing must be at least 20 days, but not more than 90 days, before you begin doing business in New York State or before you acquire business assets as described in section B.

## Need help?



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



**Fax-on-demand forms:** Forms are  
available 24 hours a day,  
7 days a week.

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

**Sales Tax** Information Center: 1 800 698-2909

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



**Hotline for the hearing and speech impaired:** If you  
have access to a telecommunications device for the  
deaf (TDD), contact us at 1 800 634-2110. If you do not  
own a TDD, check with independent living centers or  
community action programs to find out where machines  
are available for public use.



**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 5-a, 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.