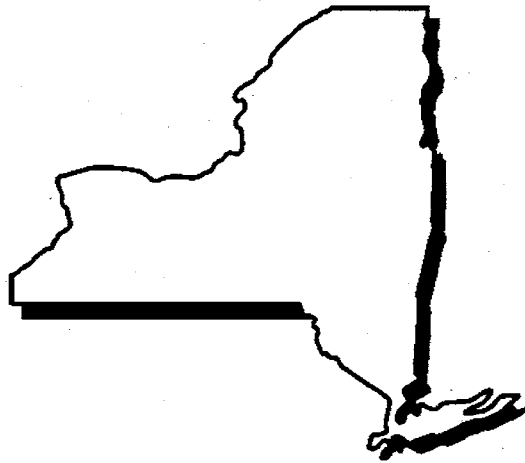


Forms and Instructions To Register for a Sales Tax Certificate of Authority



Filing your application online is the fastest way to receive your certificate

We encourage you to apply for your sales tax *Certificate of Authority* on the New York State license center Web site at www.licensecenter.ny.gov. The speed and accuracy of computers allow electronic applications to be processed faster than paper applications, greatly reducing the possibility of errors and delays.

About this packet

This packet contains the forms and instructions you will need to register for a NYS sales tax *Certificate of Authority*. It has been developed as a companion piece to Publication 750, *A Guide to Sales Tax in New York State*, and is intended for those who need both the basic information contained in Publication 750, plus the actual registration forms and instructions.

This packet contains the following forms:

- Form DTF-17-I, *Instructions for Form DTF-17*
- Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*
- Form DTF-17-ATT, *Schedule of Business Locations for a Consolidated Filer*
- Form DTF-17.1, *Business Contact and Responsible Person Questionnaire*
- Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*

See Form DTF-17-I for *Need help?* and mailing information.



Instructions for Form DTF-17

Application to Register for a Sales Tax Certificate of Authority

DTF-17-1
(6/14)

General information

Complete this application to obtain your sales tax *Certificate of Authority*, which gives you the right to:

- collect tax on your taxable sales; and
- issue and accept most New York State (NYS) sales tax exemption certificates.

You must collect sales tax from your customers and remit it to the Tax Department with your sales tax return; otherwise, you may be responsible for paying these taxes yourself.

The Tax Department will process your application, and, if it is approved, mail your *Certificate of Authority* to you. Do not make any taxable sales until you have received your *Certificate of Authority*.

Do not complete this application if you are changing or updating information such as the name, identification (ID) number, physical address, responsible person information, or business activity. See Tax Bulletin TB-ST-25, *Amending or Surrendering a Certificate of Authority*.

Who must register

You must register with the Tax Department and get a *Certificate of Authority* if you plan to do any of the following in NYS:

- sell tangible personal property and certain taxable services
- collect NYS and local sales tax
- issue or receive NYS sales tax exemption documents
- operate a hotel or motel or receive amusement charges

If you are unsure whether you need to register, see Tax Bulletin TB-ST-175, *Do I Need to Register for Sales Tax?*

When to register

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

- make taxable sales
- provide taxable services within NYS
- issue or accept NYS exemption documents

Once you are registered

Display your *Certificate of Authority*

We will mail you a *Certificate of Authority* if we approve your application.

- You must display your certificate in plain view at your place of business.
- If you have more than one location, display a certificate at each location with the appropriate address corresponding to that location.
- If you don't have a regular place of business, attach the certificate to your cart, stand, or truck, so that it is visible.

Keep required records

As a registered sales tax vendor, you **must** keep accurate and complete records of all sales and purchases that you make. You will need to provide these records to the Tax Department if your sales tax returns are selected for audit. If your records are considered inadequate, you will be subject to:

- an estimated audit methodology to determine any additional taxes due;
- penalties and interest if additional tax is found to be due; and
- possibly criminal penalties for willfully failing to maintain proper records.

To learn more about your recordkeeping responsibilities, see Tax Bulletin TB-ST-770, *Recordkeeping Requirements for Sales Tax Vendors*. Also see Tax Bulletin TB-ST-805, *Sales and Use Tax Penalties*.

When to file and pay

In general, new vendors must file quarterly returns. As part of your application for a *Certificate of Authority*, you must indicate the date

you plan on beginning business. You must file your first sales tax return for the sales tax quarter that includes this date.

You **must** file this return even if you do not start your business as originally planned. You will automatically receive a bill if you miss the required due date of your first return. The minimum penalty is \$50.

Sales tax quarter

March 1 – May 31
June 1 – August 31
September 1 – November 30
December 1 – February 28/29

Due date

June 20
September 20
December 20
March 20

If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the due date.

For example, if you indicate on your application that you plan to begin business on July 15, you **must** file your first sales tax return for the sales tax quarter of June 1 through August 31, by September 20.

You can easily file your sales tax returns online using the Tax Department's Sales Tax Web File. Create an *Online Services* account for your business so you can:

- Web File sales tax returns
- make payments
- receive email alerts (such as filing reminders)
- view and pay tax bills

See Tax Bulletin TB-ST-275, *Filing Requirements for Sales and Use Tax Returns*.

Establish a segregated bank account for sales taxes

As a registered sales tax vendor, NYS and your customers are entrusting you to collect the right amount of tax and remit it timely to NYS. You must not use sales tax money to pay for business or personal expenses under any circumstance. To avoid this, you should maintain a separate bank account for your sales tax money. This will ensure that you are able to remit the sales tax when due.

To learn more about your sales tax responsibilities, see Publication 750, *A Guide to Sales Tax in New York State*.

Line instructions

Section A – Starting your business or updating its status

- **Starting a new business:** Mark an **X** in this box if your business will engage in activity in NYS that requires a *Certificate of Authority* and has never previously obtained one.
- **Change in organization:** Mark an **X** in this box if your business is changing its organization type in NYS, such as changing from a sole proprietorship to a corporation, and has a *Certificate of Authority*. You must enter the effective date of the change in organization structure in the field provided.
- **Restarting prior business:** Mark an **X** in this box if your business was previously registered to collect sales tax but its *Certificate of Authority* expired or was surrendered, revoked, or suspended.
- **Purchasing existing business:** Mark an **X** in this box if your business plans on acquiring a business, or any of its assets, that is required to be registered to collect sales tax.

Do not pay the seller until you have:

- filed Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, and
- received Form AU-197.1, *Purchaser's and/or Escrow Agent's Release – Bulk Sale*, from the Tax Department.

For more information, see *Bulk sales (sales tax clearances)* under *General business information*.

- **Adding a location:** Mark an **X** in this box if your business has a *Certificate of Authority* for other locations and has elected to file a consolidated sales tax return for all locations.

Also see *Permanent place of business* under *General business information*.

Section B – Business identification

The following business information will appear on your *Certificate of Authority*:

- legal name
- DBA or trade name (if you have one)
- federal employer ID number (EIN) or, if you do not have one, a temporary New York ID number assigned by the Tax Department
- physical address of the location where you will be making taxable sales

Line 2 – Legal name – Enter the exact legal name of the business.

- **Sole proprietorship:** Enter your first name, middle initial, and last name.
- **Partnership:** Enter the name given in your partnership agreement. If not provided in the partnership agreement, your legal name includes the names of the individual partners (first name, middle initial, last name). Use an ampersand (&) to separate the partners' names. If there are more than three partners, enter *et al* after the third partner's name.
- **Corporation:** Enter the name that appears on the *Certificate of Incorporation* filed with the NYS Department of State (DOS) or other state filing office (if a foreign corporation).
- **LLC:** Enter the name that appears on the *Articles of Organization* filed with NYS DOS.

Line 3 – DBA or trade name (if different from legal name)

If you do business under a trade name, assumed name, or any name different from your legal name, enter the DBA (doing business as) or trade name.

In order to do business under a DBA or trade name, you must have filed:

- an *Assumed Name Certificate* with the applicable county clerk's office, or
- a *Certificate of Assumed Name* with NYS DOS (if your business is a corporation, limited partnership, or LLC).

If you have a DBA or trade name, enter the name exactly as it appears on the certificate.

If you do not have a DBA or trade name, leave this field blank.

Line 4 – Federal employer ID number (EIN)

Enter your nine-digit EIN, also known as a federal tax identification number, that you received from the Internal Revenue Service (IRS). You need an EIN for filing purposes if your business:

- is any type of entity other than a sole proprietorship, or
- plans on hiring employees.

If you do not need an EIN, leave this field blank. The Tax Department will assign you a temporary New York ID number for filing purposes.

If you need an EIN, apply for one now with the IRS. If you cannot obtain one immediately, you can still complete your application for a *Certificate of Authority*. The Tax Department will assign you a temporary New York ID number. After the IRS assigns your business an EIN, you must update your sales tax account with the Tax Department.

Line 5 – Physical address – Enter the actual street address of your business. Do not enter a PO box number.

This address will appear on your *Certificate of Authority*, which you must display in plain view at your place of business.

If you have more than one permanent place of business for sales tax, you have two options:

Option 1 – You can apply for a separate sales tax *Certificate of Authority* for each location. You then must file separate sales tax returns for each location.

Option 2 – You can enter additional locations on Form DTF-17-ATT, *Schedule of Business Locations for a Consolidated Filer*, and receive a *Certificate of Authority* for each location. You then must file one (consolidated) sales tax return for all locations entered.

If you are a **show vendor** or **operate a portable stand or pushcart** and do not have a permanent place of business, enter the home address of the owner or one of the partners, members, or officers of the business. You must attach the *Certificate of Authority* to your cart, stand, or truck, so that it is visible.

Line 6 – Mailing address (if different from physical address)

The Tax Department will mail your *Certificate of Authority* and other sales tax notices to this address. Some businesses may use different mailing addresses for their different tax obligations; be sure to enter the address to be used for sales tax.

Do not enter in this section the address of your tax preparer if you have one for sales tax filing purposes. You will be asked to provide this information later in the application.

Line 10 – E-mail address(es) – Enter at least one e-mail address. We may use this e-mail address to send you general information regarding your sales tax obligations.

Section C – Type of entity or organization

To learn about your business's tax responsibilities, see Publication 20, *New York State Tax Guide for New Businesses*.

A brief summary of the different types of businesses that can operate in NYS is listed below.

- **Individual (sole proprietorship):** The simplest form of a business structure. A sole proprietorship is owned by one individual who generally controls the business and makes management decisions. The owner has unlimited liability for the business.
- **Partnership:** A business where two or more persons join together to carry on a trade or business. The general partner or partners generally control the business and are liable for debts and obligations of the partnership. For registration purposes, the term *partnership* includes a joint venture that is carrying on a trade or business.
- **Limited partnership (LP):** A partnership that has at least one general partner and one limited partner.
- **Limited liability partnership (LLP):** A partnership that provides professional services and has registered as an LLP under NYS Partnership Law Article 8-B or under the laws of another jurisdiction.
- **Corporation:** A legal entity created by filing a *Certificate of Incorporation* with a state, that has a legal existence separate and distinct from its owners or shareholders.

A corporation may either be a C corporation or it may elect to be an S corporation for tax purposes.

- **S Corporation:** A corporation that has elected to have its income pass through the corporate level free of taxation at both the federal and NYS level. In addition to making the election with the IRS, your business must file with the Tax Department Form CT-6, *Election by a Federal S Corporation to be Treated as a New York S Corporation*.
- **C Corporation:** A corporation that is not an S corporation for NYS tax purposes.
- **Government:** Includes NYS or any of its agencies, instrumentalities, public corporations, or political subdivisions, and the United States of America and any of its agencies and instrumentalities.
- **Trust:** A legal relationship where property (real or personal, tangible or intangible) is held by one party for the benefit of another. In certain circumstances it may be necessary for a trustee to register when the trust sells tangible personal property subject to sales tax.
- **Estate:** A legal entity that holds possession of a person's assets after he or she dies. It may be necessary for the estate's executor to register as a vendor in order to sell the estate's tangible personal property, such as a car or jewelry.
- **Limited liability company (LLC):** An unincorporated organization of one or more members, each having limited liability for the debts

and obligations of the business. An LLC may be a member-managed LLC or a manager-managed LLC.

- **Member-managed LLC:** An LLC where all the members participate in running the business.
- **Manager-managed LLC:** An LLC where only designated members, or certain nonmembers/outside, or a combination of members and nonmembers are given the responsibility to run the business.

Section D – General business information

Line 12 – When you begin business

For sales tax purposes, you begin business on the date you start:

- selling tangible personal property or providing taxable services within NYS, or
- issuing or accepting NYS exemption certificates.

Once you have received your *Certificate of Authority*, you must file your first sales tax return for the filing period that includes this date. You **must** file a return that includes this date even if you begin business at a later date or have not collected any tax.

The Tax Department will expect to receive a return from you by the due date based on the beginning business date you provided in this application.

Note: If you do not file by the required due date, the Tax Department will automatically issue you a bill. The minimum penalty is \$50.

In general, new vendors must file quarterly returns using the due dates listed below. If your beginning business date falls within one of the date ranges noted, you must file your first return by the corresponding due date.

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 falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the due date.

For example, if you indicate on your application that you plan on beginning business on July 15, you must file your first sales tax return for the sales tax quarter of June 1 through August 31, by September 20.

You can easily file your sales tax returns online using the Tax Department's Sales Tax Web File. Create an *Online Services* account on our Web site for your business so you can:

- Web File sales tax returns
- make payments
- receive email alerts (such as filing reminders)
- view and pay tax bills

See Tax Bulletin TB-ST-275.

Line 13 – Temporary vendors – If you do not want to register as a temporary vendor or do not qualify, leave the date field blank.

You should only elect to register as a temporary vendor if you:

- have a seasonal business or only plan on doing business in NYS temporarily; **and**
- do not expect to do business for more than two consecutive sales tax quarters.

If you register as a temporary vendor, your *Certificate of Authority* will automatically expire on the date you specify your business activity will end. You cannot make taxable sales or issue or accept NYS exemption certificates after this date. If you want to do business in NYS at a later date, you must reapply for a *Certificate of Authority*.

Permanent place of business

For sales tax purposes, a *permanent place of business* is a fixed location, such as an office or store, that is:

- regularly maintained and occupied by the entity to carry on the business; **and**
- where taxable sales take place.

Filing separate sales tax returns or one (consolidated) sales tax return

If you have more than one permanent place of business in NYS, you have two options:

Line 14a – Apply for a sales tax *Certificate of Authority* for each location by filing a separate Form DTF-17 for each. You must then file a separate sales tax return for each location.

Line 14b – Enter the additional locations on Form DTF-17-ATT and receive a *Certificate of Authority* for each location. You must then file one (consolidated) sales tax return for all locations.

North American Industry Classification System (NAICS) code

Line 15 – In the space provided, briefly describe your business activities. Describe the products or services that you sell in NYS from the business location(s) being registered. Be specific. Some examples are:

- *electrical contractor mostly wiring new homes, but also doing some repair work*
- *retail store selling cards, stationery, and gifts*
- *restaurant serving lunch and dinner, plus a small catering service*
- *artist selling artwork from a home-based business and at craft shows*

Line 16a – Your principal business activity is that which provides the greatest NYS gross sales or revenue at that location. If your application covers more than one location, choose a NAICS code that reflects the principal business activity when all the locations are combined together. You can find a list of NAICS codes in Publication 910, *NAICS codes for Principal Business Activity for New York State Purposes*, or by using the online *NAICS Code Lookup* on our Web site (see *Need help?*).

Line 16b – If you engage in another business activity that is unrelated to your principal business activity, enter a secondary NAICS code. The industry subtype of the secondary NAICS code should be different from the industry subtype for your principal business activity.

Lines 17a and 17b – Bulk sales (sales tax clearances)

The Tax Department has a first priority lien against the proceeds from the sale to satisfy any sales tax debts of the seller. **Do not pay the seller until** you have followed the instructions below; otherwise, you may be personally responsible for paying the seller's sales tax debts.

- At least 10 days before taking possession or paying for the business or any of its assets, notify the Tax Department by filing Form AU-196.10.
- Do not pay any portion of the purchase price to the seller until you receive clearance from the Tax Department. The entire purchase price should be placed into an escrow account. If the seller has no sales tax debts, the Tax Department will send you a sales tax release (Form AU-197.1). You can then pay the seller.
- If the seller has sales tax debts, the Tax Department will notify you of the total amount of sales tax owed by the seller, up to the greater of the purchase price or fair market value of the business assets. Unless you pay the amount due to the Tax Department from the sales proceeds, you may become personally responsible for paying the sales tax debts of the seller. After payment has been made, the Tax Department will send you a sales tax release (Form AU-197.1). You may then pay any remaining amount from the escrow account to the seller.

Form AU-197.1 releases the Tax Department's lien against the proceeds from the sale, but does not release any liens against the assets of the business if there are outstanding warrants or judgments against the seller for unpaid sales or other taxes.

You may also owe sales tax on any tangible personal property purchased as part of the sale. The tax due may be paid to the seller to be remitted with the seller's final return, or it may be paid directly to the Tax Department.

For more information on bulk sales:

- call us at (518) 937-9400
- see Tax Bulletin TB-ST-70, *Bulk Sales*

Line 21 – Bank account – You must never use sales tax money to pay for business or personal expenses under any circumstance. To avoid this, you should maintain a separate bank account for your sales tax money. This will ensure that you are able to remit the sales tax when due.

Sections E, F, H, and K

See *Glossary of Terms for Form DTF-17* at the end of these instructions for definitions of certain terms and phrases used in these sections.

Section E - Sole proprietor

Line 22b - Home-based business

Generally, you have a *home-based business* if you:

- operate your business from your home, or
- have no other location that you maintain and occupy to carry on your business.

Examples include:

- *small retailer selling items through a Web site*
- *artist selling items at a craft show*
- *landscaper contracting through referrals*

Section H – Business background

You must disclose your business's past history with the Tax Department in this section. This includes the past history of any owners, officers, directors, partners, or employees of the applicant who were required to collect tax for this or another entity.

Section I – Business associations

Lines 34a and 34b – Franchisee – A *franchisee* is an individual who purchases the rights to use a company's trademarked name and business model to do business. The franchisee purchases a franchise from the franchisor. The franchisee must follow certain rules and guidelines already established by the franchisor, and in most cases the franchisee must pay an ongoing franchise royalty fee to the franchisor.

If your business is a franchisee, mark an **X** in the Yes box and enter the franchisor's name, ID number, and address.

Line 36 – Other tax returns – If this entity currently files, has filed in the past, or was required to file sales tax returns or returns for other NYS businesses taxes, you must provide the ID number associated with each tax type, even if more than one tax type is associated with the same ID number.

For example, if you file withholding tax and corporation tax under the same ID number, enter the ID number and **withholding tax** on one line, and enter the same ID number and **corporation tax** on the next line.

Line 38 – Paid tax preparer – If you want to have the Tax Department mail copies of statutory notices and other correspondence to your tax preparer, you must file Form POA-1, *Power of Attorney*.

Note: The responsible person(s) of the business is ultimately responsible for any sales tax debts, not your paid tax preparer.

Section J – Business Activity

Depending on the type and size of your business, you may have to obtain other business permits, licenses, and registrations from NYS. Some of these must be obtained before you begin business.

Licenses

Lines 39a and 39b – Alcoholic beverages – If you intend to sell alcoholic beverages in NYS, you must obtain a license from the SLA. If you are already licensed by the SLA, enter the license number (may be up to 20 digits). If you have more than one license with the SLA, enter only one of the numbers.

Lines 40a and 40b – Lottery products – If you intend to sell NYS lottery products (including *QuickDraw*), you must obtain a license from the NYS Lottery. If you are already licensed by the NYS Lottery, enter your Lottery retailer number. If you have more than one license with the NYS Lottery, enter only one of the license numbers.

Lines 41a and 41b – DMV facilities – If you intend to operate a facility for a motor vehicle dealership, repair shop, inspection station, or other DMV-regulated business, you must register with the DMV. If you are already registered with the DMV, enter your DMV facility number. Do not enter your driver's license identification number or vehicle identification number (VIN).

Sales of goods and services

Line 42a – Cigarettes and tobacco products – If you intend to sell cigarettes or other tobacco products at retail, you must also complete Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*.

Line 42b – New tires – If you sell new tires at retail, you may be required to file Form MT-170, *Waste Tire Management Fee Quarterly Return*. For more information, visit our Web site (see *Need help?*).

Line 42h – Mobile telecommunications service – If you sell mobile telecommunications service to NYS customers, you must file Form WCS-1, *Public Safety Communications Surcharge Return*. For more information, visit our Web site (see *Need help?*).

Other

Line 42s – Flea markets, antique shows, or other shows

Mark an **X** in the Yes box if you only display for sale or sell goods or services at:

- a flea market, craft fair, coin show, antique show, or similar enterprise that occurs on either a regular or temporary basis; or
- a concert, 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.

Line 42t – Sidewalk vendor – Mark an **X** in the Yes 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 (NYC), you must contact NYC Consumer Affairs for additional information about obtaining a *General Vendor License* in NYC.

Section K – Responsible person(s) (RP)

A *responsible person* generally includes anyone who does any of the following:

- is actively involved in operating the business on a daily basis
- is involved in deciding which financial obligations are paid
- is involved in personnel activity (such as hiring or firing employees)
- has check signing authority
- prepares tax returns
- has authority over business decisions
- is a tax manager or general manager

In addition, certain owners, officers, partners, and members of LLCs are automatically considered RPs, even if they have no involvement in or control of the business's affairs.

You must complete all lines in this section for anyone who is considered an RP of the business. If there is more than one RP, photocopy Section K before completing; attach a separate sheet for each RP.

Use Form DTF-17.1, *Business Contact and Responsible Person Questionnaire*, to obtain the information required for each RP of the business. **Retain a copy of this questionnaire for your records for each person.**

The following chart provides a listing of the individuals who are considered RPs of a business, by entity type. This list is not all inclusive; others with a duty to act for the business may also be considered RPs of the business.

Entity type	Owner, officer, or employee title	Responsible persons?
Individual (sole proprietor)	Owner	Yes
Partnership, LP, or LLP	General partners	Yes
	Limited partners	Yes, if the limited partner does any of the following: <ul style="list-style-type: none"> • is actively involved in operating the business on a daily basis • is involved in deciding which financial obligations are paid • is involved in personnel activity (such as hiring or firing employees) • has check signing authority • prepares tax returns • has authority over business decisions • is a tax manager or general manager
LLC	All members Appointed manager (if a Manager - managed LLC)	Yes
Corporation	CEO CFO President Vice President Treasurer Secretary	Yes, if the corporate officer does any of the following: <ul style="list-style-type: none"> • is actively involved in operating the business on a daily basis • is involved in deciding which financial obligations are paid • is involved in personnel activity (such as hiring or firing employees) • has check signing authority • prepares tax returns • has authority over business decisions • is a tax manager or general manager
	Shareholders	Yes, if the shareholder: <ul style="list-style-type: none"> • does any of the following (regardless of the amount of ownership or profit distribution interest): <ul style="list-style-type: none"> – is actively involved in operating the business on a daily basis – is involved in deciding which financial obligations are paid – is involved in personnel activity (such as hiring or firing employees) – has check signing authority – prepares tax returns – has authority over business decisions – is a tax manager or general manager • owns more than 50% of the voting stock of the corporation

Section L – Signature of responsible person

Enter the name, SSN, date, signature, title, and daytime contact phone number of the responsible person certifying the information contained in this application. The name and SSN must match exactly the information provided for this responsible person in Section K.

Mail your application and any required attachments to:

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

If your application is missing information or is not signed, we will return it to you.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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, call the information center.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Glossary of terms for Form DTF-17

Bankruptcy proceeding: a federal court proceeding in which a debtor seeks to obtain financial relief and undergo a judicially supervised reorganization or liquidation of the debtor's assets for the benefit of creditors. There are two basic types of federal bankruptcy proceedings. A bankruptcy filing under Chapter 7 is called liquidation, while a bankruptcy filing under Chapter 11 or Chapter 13 allows a business or individual to reorganize and refinance.

Finally determined to be due: a tax liability that is fixed and final such that the taxpayer no longer has any right to administrative or judicial review.

Government charges: include such things as penalties, interest, or fines.

Injunction: a court order commanding or preventing a particular act by an entity or individual.

Installment payment agreement (IPA): an agreement between a taxpayer and the Commissioner of Taxation and Finance in which both agree to a monthly payment schedule to resolve the taxpayer's unpaid tax liabilities.

Investigation: an inquiry that has been made or is being made by any prosecutorial, investigative, or regulatory agency concerning an individual or business entity. This may include the activities or the business practices of the individual or business entity.

Judgment: a decision by a court or other tribunal that settles the rights and obligations of the parties and disposes of all issues in controversy.

Lien: a form of security interest against property or property interest to secure the payment of a debt, judgment, or taxes, including, but not limited to, judgment liens, mechanics' liens, tax liens, attorneys' liens, and NYS Department of Environmental Conservation liens. This term does not include purchase credit liens, Uniform Commercial Code filings, or mortgages.

Revocation: a cancellation or reversal of an authority or permit, license, right, or power previously given.

Sanction: any fine, penalty, judgment, injunction, violation, debarment, suspension, or revocation.

Suspension: an action taken by a government entity to temporarily restrict the business entity's right to provide new or continuing contractual obligations or to exercise the rights and privileges associated with an authority or permit, license, right or power previously given.

Tax assessment: a determination of the amount of tax owed; also a bill or notice.

Tax crime: any crime set forth in New York State Tax Law Article 37.

Terminated for cause: the exercise of a government entity's right to completely or partially terminate a permit, license, or similar right due to the business entity's failure to perform its statutory or regulatory responsibilities.

Under protest: placing the Tax Department on actual notice that the taxpayer is objecting to the tax assessment. Generally, actions of the Tax Department, such as the issuance of a bill, must be timely protested by either filing a request for a conciliation conference with the Bureau of Conciliation and Mediation Services or by the filing of a petition for a hearing with the Division of Tax Appeals.

**DTF-17**

New York State Department of Taxation and Finance

Application to Register for a Sales Tax Certificate of Authority

For office use only

ID#															
COA type															
Regular	<input type="checkbox"/>													Temporary	<input type="checkbox"/>

File this application at least 20 days (but not more than 90 days) before starting business in New York State (NYS). See Form DTF-17-I, *Instructions for Form DTF-17*.

Section A — Starting your business or updating its status (see instructions)

- 1 Reason for applying: Starting a new business ☐ Change in organization (Effective: mm/dd/yyyy) ☐
Restarting prior business ☐ Purchasing existing business ☐ Adding a location (see instr.) ☐

Section B — Business identification Complete all applicable fields (see instructions)

2 Legal name				
3 DBA or trade name (if different from legal name above)			4 Federal employer ID number (EIN)	
5 Physical address of business location (not a PO box; if you have additional locations, see instructions)				
Care of (c/o)		Number and street		
City	U.S. state/Canadian province	County	ZIP/Postal code	Country
6 Mailing address (if different from physical address above)				
Care of (c/o)		Number and street or PO box		
City	U.S. state/Canadian province	ZIP/Postal code	Country	
7 Telephone number(s)				
()		()		()
8 Fax number ()		9 Mobile phone number ()		
10 E-mail address(es)				

Section C — Type of entity or organization (see instructions)

- 11 Mark an **X** in one box only: Individual (sole proprietorship) ☐ Partnership ☐ Limited partnership (LP) ☐
Limited liability partnership (LLP) ☐ S Corporation ☐ C Corporation ☐ Government ☐ Trust ☐ Estate ☐
Limited liability company (LLC) (mark one of the following): Member-managed LLC ☐ Manager-managed LLC ☐

Section D — General business information (see instructions)

- 12 Enter the date you will begin business in NYS for sales tax purposes (mm/dd/yyyy) 12. / /

You must file your first sales tax return for the filing period that includes this date. You must file even if you change your plans and begin business at a later date or if you do not make any taxable sales during the filing period. If you do not file a return for this period, you will automatically receive a bill, which is subject to penalties and interest.

(continued)

Section D – General business information (continued)

13 Temporary vendors: You should register as a temporary vendor if your business is seasonal and you do not expect to make taxable sales for more than two consecutive sales tax quarters (see instructions). Enter the date that your business activity will end (mm/dd/yyyy) 13.

--	--	--	--

If you have more than one permanent place of business (see instructions), mark an X in the appropriate box to indicate how you will file.

14a Separate sales tax returns for each location (you must file a separate Form DTF-17 for each location) 14a. ☐

14b One sales tax return for all locations (you must also file Form DTF-17-ATT) 14b. ☐

15 In the space below, briefly describe your business activities. Describe the products or services that you will sell in NYS from the business location(s) that you are registering. Please be specific. See instructions for examples.

Enter the NAICS code that best describes the principal (and secondary, if appropriate) activity of the business location(s) that you are registering. You can find a list of NAICS codes in Publication 910, NAICS codes for Principal Business Activity for New York State Tax Purposes, or by using the online NAICS Code Lookup on our Web site (see Need help? in instructions).

16a Principal NAICS code (required)

--	--	--	--	--	--

 16b Secondary NAICS code

--	--	--	--	--	--

17a Did you acquire all or part of an existing business, or the assets of a business, that was registered or required to be registered for sales tax? 17a. Yes ☐ No ☐

17b If Yes, did you file Form AU-196.10, Notification of Sale, Transfer, or Assignment in Bulk, with the Tax Department? 17b. Yes ☐ No ☐

Note: You risk personal liability for any unpaid sales tax owed by the seller. See instructions for more information.

17c Enter the following information about the former owner:

Name			
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country

18 Do you intend to accept credit and/or debit cards?..... 18. Yes ☐ No ☐

19 What do you expect your annual sales will be? Mark an X in the applicable box.

- ☐ \$0 – \$35,000
- ☐ \$35,001 – \$3,500,000
- ☐ \$3,500,001 – \$22,000,000
- ☐ \$22,000,001 – higher

20 How much sales tax do you expect to collect annually? Mark an X in the applicable box.

- ☐ \$0 – \$3,000
- ☐ \$3,001 – \$300,000
- ☐ \$300,001 – \$2,000,000
- ☐ \$2,000,001 – higher

21 Enter the information of the bank account where sales tax money will be deposited. You must provide this information even if the account you list will not be used exclusively for sales tax purposes.

Manufacturers and wholesalers: enter the primary bank account information of your entity.

Bank name	
Routing number	Account number

Section E – Sole proprietor (see instructions)

You must also complete Section K for any additional responsible persons.

Enter the owner's information (**Note:** If you do business as an individual or sole proprietor, your business's legal name is your first name, middle initial, and last name.):

22a	Owner's name (first, middle initial, last, suffix)			SSN
	Address (number and street)			Phone number ()
	City	U.S. state/Canadian province	ZIP/Postal code	Country
22b	Is this a home-based business? Yes <input type="checkbox"/> No <input type="checkbox"/>			
	Answer the following questions as they apply to the owner listed above.			
22c	Does the owner have any open, unsatisfied judgments, injunctions, or liens in effect today?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22d	Does the owner have any felony, misdemeanor, and/or administrative charges currently pending?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22e	At any time within the last five years, have there been any judgments, injunctions, or liens issued against the owner?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22f	At any time within the last five years, has the owner had any permit, license, concession, franchise, or lease terminated for cause or revoked for any reason?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22g	At any time within the last five years, has the owner been investigated by any governmental or quasi-governmental agency, including but not limited to federal, state, and local regulatory agencies?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22h	At any time within the last five years, has the owner been convicted of a misdemeanor and/or found in violation of any administrative, statutory, or regulatory provisions?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22i	At any time within the last five years, has the owner had any sanction imposed as a result of a judicial, regulatory, or administrative proceeding with respect to any license, permit, concession, franchise, or lease?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22j	At any time within the last five years, has the owner failed to file any applicable federal, state, or New York City tax return by the applicable due date?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22k	At any time within the last five years, has the owner failed to pay any applicable taxes or assessed government charges by the applicable due date?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22l	At any time within the last seven years, has any bankruptcy proceeding been initiated by or against the owner?			Yes <input type="checkbox"/> No <input type="checkbox"/>
22m	At any time within the last ten years, has the owner been convicted of a felony and/or any crime related to truthfulness and/or business conduct?			Yes <input type="checkbox"/> No <input type="checkbox"/>

Section F — Corporation: corporate officer and shareholder information

All corporations must complete this section (see instructions).

23 Enter the name, address, and telephone number of the following:

President's name			Phone number ()
President's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Vice President's name			Phone number ()
Vice President's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Chief Financial Officer's name			Phone number ()
Chief Financial Officer's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Chief Executive Officer's name			Phone number ()
Chief Executive Officer's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Secretary's name			Phone number ()
Secretary's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Treasurer's name			Phone number ()
Treasurer's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country

- 24a Does any shareholder own more than 50% of the shares of the voting stock of the corporation? 24a. Yes ☐ No ☐
- 24b If Yes, enter name: _____
- 24c If Yes, did this shareholder own more than 50% of the voting stock of any other corporation at the time that such other corporation owed any tax imposed under the New York State Tax Law that was finally determined to be due and such tax has not been paid in full? 24c. Yes ☐ No ☐
- 24d Has this shareholder been convicted of a tax crime in the past year? 24d. Yes ☐ No ☐

(continued)

Section F — Corporation: corporate officer and shareholder information *(continued)*

25a Is the entity a publicly traded corporation? **25a.** Yes ☐ No ☐

25b If *No*, enter the requested information for any person with at least a 20% ownership or profit distribution interest. (Percentage is measured in the aggregate, whether direct or indirect.)

Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	

Section G – Partnership, LP, LLP, or LLC: member, partner, and employee information

26a Has any member(s) been designated as the tax matters partner(s) or as the person(s) responsible for tax issues? 26a. Yes No

26b If Yes, enter the requested information for each person:

Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	

27a Does any partner or member have at least a 20% ownership or profit distribution interest? 27a. Yes No

27b If Yes, enter the requested information for each person:

Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	
Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country
Ownership percentage:		Profit distribution percentage, if different than ownership percentage:	

28 If the applicant marked the Manager-managed LLC box in Section C, enter the name, address, and telephone number of the appointed manager:

Name			Phone number ()
Address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country

Section H – Business background (see instructions)

- 29a** Has any owner, officer, director, partner, or employee of the applicant (or, for LLCs, any member or manager of the LLC), in his/her capacity as a person required to collect tax for either this entity or for any other entity for which he/she was a responsible person, received a sales or use tax assessment that has **not** been paid in full? ... **29a.** Yes ☐ No ☐
- 29b** If Yes, is it currently under protest or being paid as part of an *Installment Payment Agreement* (IPA)? **29b.** Yes ☐ No ☐
- 30** Has any owner, officer, director, partner, or employee of the applicant (or, for LLCs, any member or manager of the LLC), in his/her capacity as a person required to collect tax for either this entity or for any other entity for which he/she was a responsible person, been convicted of any tax crime during the past year? **30.** Yes ☐ No ☐
- 31a** Has any tax assessment been issued to the entity that has not been paid in full? **31a.** Yes ☐ No ☐
- 31b** If Yes, is it currently under protest or being paid as part of an IPA? **31b.** Yes ☐ No ☐
- 32** Has the entity been convicted of any tax crime within the past year? **32.** Yes ☐ No ☐
- 33a** Has this entity previously held a sales tax *Certificate of Authority*? **33a.** Yes ☐ No ☐
- 33b** If Yes, was the certificate revoked or suspended in the last year? **33b.** Yes ☐ No ☐

Section I – Business associations (see instructions)

- 34a** Are you a franchisee? **34a.** Yes ☐ No ☐
- 34b** If Yes, provide franchisor's name and address:
- | | | | |
|--|------------------------------|------------------------|---------|
| Franchisor's name | | Franchisor's ID number | |
| Franchisor's address (number and street) | | | |
| City | U.S. state/Canadian province | ZIP/Postal code | Country |
- 35a** Is the entity applying for the certificate owned by a different entity? **35a.** Yes ☐ No ☐
- 35b** If Yes, enter the name, tax ID number (EIN, social security number (SSN), or taxpayer ID number (TIN)), and address of the owner:
- | | | | |
|-----------------------------|------------------------------|-----------------|---------|
| Name | | Tax ID number | |
| Address (number and street) | | | |
| City | U.S. state/Canadian province | ZIP/Postal code | Country |
- 36** If this entity currently files, has filed in the past, or was required to file sales tax returns or returns for other NYS business taxes, such as corporation tax or withholding tax, enter the ID number(s) and tax type(s) below.

• ID number		Tax type
• ID number		Tax type
• ID number		Tax type

(continued)

(continued)

Section J — Business activity *(continued)*

42i	Other telecommunications service, including telephone answering service.....	42i.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42j	Clothing or footwear.....	42j.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Nassau County or Niagara County only:				
42k	Hotel, motel, or other accommodations located in Nassau County or Niagara County	42k.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42l	Restaurant or tavern food or drink, or other food service (including catering, take-out, cafeterias, etc.) located in Nassau County or Niagara County	42l.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42m	Admissions to places of amusement, club dues, and/or cabaret charges located in Niagara County.....	42m.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
New York City only:				
42n	Parking or garaging services	42n.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42o	Beauty, barbering, or other personal services.....	42o.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42p	Credit rating or reporting services	42p.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42q	Hotel, motel, or other accommodations	42q.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Other:				
42r	Are you a manufacturer or a wholesaler that does not make retail sales?	42r.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42s	Will you participate solely in flea markets, antique shows, or other shows?	42s.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42t	Will you conduct business solely as a sidewalk vendor?	42t.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Section K — Responsible person(s) (RP) If more than one RP, photocopy this page before completing; attach a separate sheet for each responsible person (see instructions).

Enter the applicable information for all RPs. This includes owners, general partners, members, and any other person or officer responsible for the business's day-to-day operations. You must provide all the information required, including SSN.

43a	Name (first, middle initial, last, suffix)		Business title			
	Home address (number and street; not a PO Box)		City	U.S. state /Canadian province	ZIP/Postal code	Country
	SSN	Home phone number ()		Effective date of assuming responsibility / /		
	E-mail address					
All RPs must provide the following — except for C corporations, government entities, trusts, and estates		43b Ownership percentage:	43c Profit distribution percentage, if different than ownership percentage:			
43d	Will this person be actively involved in operating this business on a daily basis? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43e	Will this person be involved in deciding which financial obligations are paid?..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
43f	Will this person be involved in personnel activity (such as hiring or firing)? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43g	Enter the primary duties - You must check Yes for at least one of the business duties listed below:					
	• Will you have check signing authority? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	• Will you prepare tax returns? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	• Will you have authority over business decisions? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	• Are you a tax manager or general manager? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	Answer the following questions as they apply to the above RP.					
43h	Does this RP have any open, unsatisfied judgments, injunctions, or liens in effect today? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43i	Does this RP have any felony, misdemeanor, and/or administrative charges currently pending? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43j	At any time within the last five years, have there been any judgments, injunctions, or liens issued against this RP? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43k	At any time within the last five years, has this RP had any permit, license, concession, franchise, or lease terminated for cause or revoked for any reason? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43l	At any time within the last five years, has this RP been investigated by any governmental or quasi-governmental agency, including but not limited to federal, state, and local regulatory agencies?..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
43m	At any time within the last five years, has this RP been convicted of a misdemeanor and/or found in violation of any administrative, statutory, or regulatory provisions? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43n	At any time within the last five years, has this RP had any sanction imposed as a result of a judicial, regulatory, or administrative proceeding with respect to any license, permit, concession, franchise, or lease? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43o	At any time within the last five years, has this RP failed to file any applicable federal, state, or New York City tax return by the applicable due date?..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
43p	At any time within the last five years, has this RP failed to pay any applicable taxes or assessed government charges by the applicable due date?..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
43q	At any time within the past seven years, has any bankruptcy proceeding been initiated by or against this RP? Yes <input type="checkbox"/> No <input type="checkbox"/>					
43r	At any time within the last ten years, has this RP been convicted of a felony and/or any crime related to truthfulness and/or business conduct? Yes <input type="checkbox"/> No <input type="checkbox"/>					

Section L — Signature of responsible person Complete all fields (*see instructions*).

I certify that I have read and understand the instructions that accompany this application; and that the statements made as part of this application are true, complete, and correct; and that no material information has been omitted. The responses to questions concerning the background of responsible persons other than myself are based on information and belief formed after reasonable inquiry. I further certify that all the persons who are responsible persons for the applicant were properly identified. I have had the opportunity to discuss this application with a tax advisor and to contact the Tax Department with any questions. I acknowledge that the Tax Department will rely on the information supplied in this application in determining whether to issue the requested sales tax *Certificate of Authority*, and that this application will be filed with and become a part of the records of the Tax Department. I make these statements with the knowledge that willfully providing false or fraudulent information in this application may constitute a felony or other crime under New York State Law, punishable by a fine and/or jail. I understand that the Tax Department is authorized to investigate the validity of any information entered on this document, and may request additional information or documentation in connection with this application. If a *Certificate of Authority* is granted by the Department, it is subject to renewal pursuant to Tax Law section 1134(a)(5), and it may be revoked at any time due to any false statement or fraud committed in the application process. I also understand that I am required under New York State Law to promptly notify the Tax Department of any changes to the information supplied in this application.

Name					SSN				Date				
									/ /				
Signature					Title					Daytime telephone number ()			

If your application is missing information or is not signed, we will return it to you.

See Form DTF-17-I for *Need help?* and mailing information.



DTF-17-ATT

(1/14)

New York State Department of Taxation and Finance

Schedule of Business Locations For a Consolidated Filer

For office use only

ID#

COA type

Regular ☐

Temporary ☐

Use this schedule if:

- you checked box 14b on Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*; or
- you are already a registered sales tax vendor and you are going to open an additional location(s) and file a consolidated return.

Do not begin business at the new location until you receive your sales tax *Certificate of Authority* for that location.

Do not use this schedule if you will be filing separate sales tax returns for each location. See Tax Bulletin ST-360 (TB-ST-360), *How to Register for New York State Sales Tax*.

Legal name	Sales tax identification (ID) number
------------	--------------------------------------

DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	

Legal name	Sales tax ID number
------------	---------------------

To list more locations, photocopy this schedule, as needed.

DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	
DBA or trade name (if different from legal name above)				
Street address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code
County	Country	Business phone number ()	Date business will begin at this location: / /	

Signature of responsible person – Complete all fields

I certify that I have read and understand the instructions that accompany this schedule; and that the statements made as part of this schedule are true, complete, and correct; and that no material information has been omitted. I have had the opportunity to discuss this schedule with a tax advisor and to contact the Tax Department with any questions. I acknowledge that the Tax Department will rely on the information supplied in this schedule in determining whether to issue the requested sales tax *Certificate of Authority*, and that this schedule will be filed with and become a part of the records of the Tax Department. I make these statements with the knowledge that willfully providing false or fraudulent information in this schedule may constitute a felony or other crime under New York State Law, punishable by a fine and/or jail. I understand that the Tax Department is authorized to investigate the validity of any information entered on this document, and may request additional information or documentation in connection with this schedule. If a *Certificate of Authority* is granted by the Department, it is subject to renewal pursuant to Tax Law section 1134(a)(5), and it may be revoked at any time due to any false statement or fraud committed in the application process. I also understand that I am required under New York State Law to promptly notify the Tax Department of any changes to the information supplied in this schedule.

Name	SSN	Date / /
Signature	Title	Daytime telephone number ()

If your schedule is missing information or is not signed, we will return it to you.

See Form DTF-17-I, Instructions for Form DTF-17, for Need help? and mailing information.



Business Contact and Responsible Person Questionnaire

Retain a copy of this form for your records for each business contact or responsible person.

Who should complete this questionnaire

Any officer, partner, member, shareholder, or employee who is considered a business contact of the business applying for a sales tax *Certificate of Authority* should complete the *Business contact information* section below. Also, a business contact who is a responsible person should also complete the *Responsible person information* section on page 2.

Responsible person

A *responsible person* generally includes anyone who does any of the following:

- is actively involved in operating the business on a daily basis
- is involved in deciding which financial obligations are paid
- is involved in personnel activity (such as hiring or firing employees)
- has check signing authority
- prepares tax returns
- has authority over business decisions
- is a tax manager or general manager

In addition, certain owners, officers, partners, and members of LLCs are automatically considered responsible persons. To determine who is considered a business contact or responsible person, see the table below.

Entity type	Business contacts	Responsible persons?
Individual (sole proprietor)	Owner	Yes
Partnership, LP, or LLP	All general partners	Yes
	Any limited partner who: <ul style="list-style-type: none">• actively runs the business, or• has at least 20% ownership or profit distribution percentage	Yes, if the limited partner does any of the following: <ul style="list-style-type: none">• is actively involved in operating the business on a daily basis• is involved in deciding which financial obligations are paid• is involved in personnel activity (such as hiring or firing employees)• has check signing authority• prepares tax returns• has authority over business decisions• is a tax manager or general manager
LLC	All members Appointed manager (if a manager-managed LLC)	Yes
Corporation	CEO CFO President Vice President Treasurer Secretary	Yes, if the corporate officer or shareholder does any of the following: <ul style="list-style-type: none">• is actively involved in operating the business on a daily basis• is involved in deciding which financial obligations are paid• is involved in personnel activity (such as hiring or firing employees)• has check signing authority• prepares tax returns• has authority over business decisions• is a tax manager or general manager
	Any shareholder who has at least 20% ownership or profit distribution interest.	Yes, if the shareholder: <ul style="list-style-type: none">• does any of the following (regardless of the amount of ownership or profit distribution interest):<ul style="list-style-type: none">– is actively involved in operating the business on a daily basis– is involved in deciding which financial obligations are paid– is involved in personnel activity (such as hiring or firing employees)– has check signing authority– prepares tax returns– has authority over business decisions– is a tax manager or general manager• owns more than 50% of the voting stock of the corporation

Business contact information

Name (first, middle initial, last, suffix)		Business title		
Home address (number and street; not a PO Box)		City	U.S. state/Canadian province	ZIP/Postal code
Home phone number ()		Ownership percentage except for government entities, trusts, and estates:		Profit distribution percentage, if different than ownership percentage:
E-mail address				
Are you a responsible person? Yes <input type="checkbox"/> No <input type="checkbox"/> If you are a responsible person, complete the <i>Responsible person information</i> section on page 2.				

Responsible person information

SSN	Country of residence	Effective date of assuming responsibility
Partnerships, LPs, LLPs, and LLCs: Have you been designated as a tax matters partner or as the person responsible for tax issues? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Manager-managed LLC: Are you the appointed manager? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Will you be actively involved in operating this business on a daily basis? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Will you be involved in deciding which financial obligations are paid? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Will you be involved in personnel activity (such as hiring or firing)? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Primary duties - You must check Yes for at least one of the business duties listed below:		
• Will you have check signing authority?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Will you prepare tax returns?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Will you have authority over business decisions?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Are you a tax manager or general manager?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Do you have any open, unsatisfied judgments, injunctions, or liens in effect today? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Do you have any felony, misdemeanor, and/or administrative charges currently pending? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have there been any judgments, injunctions, or liens issued against you? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you had any permit, license, concession, franchise, or lease terminated for cause or revoked for any reason? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you been investigated by any governmental or quasi-governmental agency, including but not limited to federal, state, and local regulatory agencies? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you been convicted of a misdemeanor and/or found in violation of any administrative, statutory, or regulatory provisions? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you had any sanction imposed as a result of a judicial, regulatory, or administrative proceeding with respect to any license, permit, concession, franchise, or lease? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you failed to file any applicable federal, state, or New York City tax return by the applicable due date? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last five years, have you failed to pay any applicable taxes or assessed government charges by the applicable due date? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the past seven years, has any bankruptcy proceeding been initiated by or against you? Yes <input type="checkbox"/> No <input type="checkbox"/>		
At any time within the last ten years, have you been convicted of a felony and/or any crime related to truthfulness and/or business conduct? Yes <input type="checkbox"/> No <input type="checkbox"/>		

Retain a copy of this form for your records for each business contact or responsible person.

**NAICS Codes for Principal Business Activity for New York State Tax Purposes**

Select the code that best matches your primary business activity. Listings are arranged by type of industry.

Agriculture, Forestry, Fishing and Hunting**Crop Production**

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112130 Dual-Purpose Cattle Ranching & Farming
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production (including breeding of cats, dogs, & horses)

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

Mining, Quarrying, and Oil and Gas Extraction

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Utilities

- 221111 Hydroelectric Power Generation
- 221112 Fossil Fuel Electric Power Generation
- 221113 Nuclear Electric Power Generation
- 221114 Solar Electric Power Generation
- 221115 Wind Electric Power Generation
- 221116 Geothermal Electric Power Generation
- 221117 Biomass Electric Power Generation
- 221118 Other Electric Power Generation
- 221120 Electric Power Transmission, Control & Distribution

- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Construction**Construction of Buildings and Heavy and Civil Engineering Construction**

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction
- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

- 238110 Poured Concrete Foundation & Structure Contractors
- 238120 Structural Steel & Precast Concrete Contractors
- 238130 Framing Contractors
- 238140 Masonry Contractors
- 238150 Glass & Glazing Contractors
- 238160 Roofing Contractors
- 238170 Siding Contractors
- 238190 Other Foundation, Structure, & Building Exterior Contractors
- 238210 Electrical Contractors & Other Wiring Installation Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238310 Drywall & Insulation Contractors
- 238320 Painting & Wall Covering Contractors
- 238330 Flooring Contractors
- 238340 Tile & Terrazzo Contractors
- 238350 Finish Carpentry Contractors
- 238390 Other Building Finishing Contractors
- 238900 Other Specialty Trade Contractors

Manufacturing**Food Manufacturing (Mfg)**

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311710 Seafood Product Preparation & Packaging
- 311810 Bread & Bakery Product Mfg
- 311820 Cookie, Cracker, & Pasta Mfg
- 311830 Tortilla Mfg
- 311900 Other Food Mfg (including snack foods, coffee, tea, flavorings, & seasonings)

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Mfg

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315240 Women's, Girls', & Infants' Cut & Sew Apparel Manufacturing

- 315280 Other Cut & Sew Apparel Manufacturing
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337100 Household & Institutional Furniture & Kitchen Cabinet Mfg
- 337200 Office Furniture (including fixtures) Mfg
- 337900 Other Furniture Related Product Mfg

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

Wholesale Trade**Merchant Wholesalers, Durable Goods**

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies Merchant Wholesalers
- 423200 Furniture & Home Furnishing Merchant Wholesalers
- 423300 Lumber & Other Construction Materials Merchant Wholesalers
- 423400 Professional & Commercial Equipment & Supplies Merchant Wholesalers
- 423500 Metal & Mineral (except petroleum) Merchant Wholesalers
- 423600 Household Appliances & Electrical & Electronic Goods Merchant Wholesalers
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies Merchant Wholesalers
- 423800 Machinery, Equipment, & Supplies Merchant Wholesalers
- 423910 Sporting & Recreational Goods & Supplies Merchant Wholesalers
- 423920 Toy & Hobby Goods & Supplies Merchant Wholesalers

- 423930 Recyclable Material Merchant Wholesalers
- 423940 Jewelry, Watch, Precious Stone, & Precious Metal Merchant Wholesalers
- 423990 Other Miscellaneous Durable Goods Merchant Wholesalers

Merchant Wholesalers, Nondurable Goods

- 424100 Paper & Paper Product Merchant Wholesalers
- 424210 Drugs & Druggists' Sundries Merchant Wholesalers
- 424300 Apparel, Piece Goods, & Notions Merchant Wholesalers
- 424400 Grocery & Related Product Merchant Wholesalers
- 424500 Farm Product Raw Material Merchant Wholesalers
- 424600 Chemical & Allied Products Merchant Wholesalers
- 424710 Petroleum Bulk Stations & Terminals
- 424720 Petroleum & Petroleum Products Merchant Wholesalers (except bulk stations & terminals)
- 424800 Beer, Wine, & Distilled Alcoholic Beverage Merchant Wholesalers
- 424910 Farm Supplies Merchant Wholesalers
- 424920 Book, Periodical, & Newspaper Merchant Wholesalers
- 424930 Flower, Nursery Stock, & Florists' Supplies Merchant Wholesalers
- 424940 Tobacco & Tobacco Product Merchant Wholesalers
- 424950 Paint, Varnish, & Supplies Merchant Wholesalers
- 424990 Other Miscellaneous Nondurable Goods Merchant Wholesalers

Wholesale Electronic Markets and Agents and Brokers

- 425110 Business to Business Electronic Markets
- 425120 Wholesale Trade Agents & Brokers

Retail Trade**Motor Vehicle and Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers (including motor home & travel trailer dealers)
- 441222 Boat Dealers
- 441228 Motorcycle, ATV, & All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443141 Household Appliance Stores
- 443142 Electronic Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets & Other Grocery (except convenience) Stores
- 445120 Convenience Stores without gas
- 445210 Meat Markets

- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447110 Gasoline Stations (with convenience stores)
- 447190 Other Gasoline Stations

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands

General Merchandise Stores

- 452110 Department Stores
- 452910 Warehouse Clubs & Supercenters
- 452990 All Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453991 Tobacco Store Retail
- 453998 All Other Miscellaneous Store Retailers (including candle & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454310 Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, coffee-break service providers, non-food peddlers, & show & entertainment vendors)

Transportation and Warehousing**Air, Rail, and Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-distance
- 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486110 Pipeline Transportation of Crude Oil
- 486210 Pipeline Transportation of Natural Gas
- 486900 Other Pipeline Transportation

Scenic and Sight-seeing Transportation

- 487000 Scenic & Sight-seeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Postal Service, Couriers and Messengers

- 491110 Postal Service
- 492110 Couriers & Express Delivery Services
- 492210 Local Messengers & Local Delivery

Warehousing and Storage

- 493110 General Warehousing & Storage
- 493120 Refrigerated Warehousing & Storage
- 493130 Farm Product Warehousing & Storage
- 493190 Other Warehousing & Storage

Information**Publishing Industries (except Internet)**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Directory & Mailing List Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture and Sound Recording Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting (except Internet)

- 515100 Radio & Television Broadcasting
- 515210 Cable & Other Subscription Programming

Telecommunications

- 517110 Wired Telecommunications Carriers
- 517210 Wireless Telecommunications Carriers (except satellite)
- 517410 Satellite Telecommunications
- 517911 Telecommunications Resellers
- 517919 All Other Telecommunications

Data Processing, Hosting, & Related Services

- 518210 Data Processing, Hosting, & Related Services

Other Information Services

- 519110 News Syndicates
- 519120 Libraries & Archives
- 519130 Internet Publishing & Broadcasting & Web Search Portals
- 519190 All Other Information Services

Finance and Insurance**Monetary Authorities - Central Bank**

- 521110 Monetary Authorities - Central Bank

Depository Credit Intermediation

- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

- 524100 Direct Insurance & Reinsurance Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds (Form 1120-RIC)
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts (Form 1120-REIT)
- 525990 Other Financial Vehicles

Real Estate and Rental and Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531120 Lessors of Nonresidential Buildings (except miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate

Rental and Leasing Services

- 532110 Passenger Car Rental & Leasing
- 532120 Truck, Utility Trailer, & RV Rental & Leasing
- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental

- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

- 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541120 Offices of Notaries
- 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, and Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except geophysical) Services
- 541380 Testing Laboratories

Specialized Design Services

- 541410 Interior Design Services
- 541420 Industrial Design Services
- 541430 Graphic Design Services
- 541490 Other Specialized Design Services (fashion, fur, jewelry)

Computer Systems Design and Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising, Public Relations, & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Management of Companies and Enterprises

- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies
- 551114 Corporate, Subsidiary, & Regional Managing Offices

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561421 Telephone Answering Services
- 561422 Telemarketing Bureaus & Other Contact Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement & Reservation Services
- 561610 Investigation, Guard, & Armored Car Services
- 561620 Security Systems Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

- 562000 Waste Management & Remediation Services

Educational Services

- 611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists

- 621111 Offices of Physicians (except mental health specialists)
- 621112 Offices of Physicians, Mental Health Specialists
- 621210 Offices of Dentists

Offices of Other Health Practitioners

- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

- 621510 Medical & Diagnostic Laboratories

Home Health Care Services

- 621610 Home Health Care Services

Other Ambulatory Health Care Services

- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

- 622000 Hospitals

Nursing and Residential Care Facilities

- 623000 Nursing & Residential Care Facilities

Social Assistance

- 624100 Individual & Family Services
- 624200 Community Food & Housing, & Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports teams & clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

- 712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

- 713110 Amusement & Theme Parks
- 713120 Amusement Arcades
- 713200 Gambling Industries
- 713910 Golf Courses & Country Clubs
- 713920 Skiing Facilities
- 713930 Marinas
- 713940 Fitness & Recreational Sports Centers
- 713950 Bowling Centers
- 713990 All Other Amusement & Recreation Services (riding stables, miniature golf courses, billiard or pool parlors)

Accommodation and Food Services

Accommodation

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses

Food Services and Drinking Places

- 722310 Food Services Contractors
- 722320 Caterers
- 722330 Mobile Food Services (including peddlers)
- 722410 Drinking Places (alcoholic beverages) including Night Clubs
- 722511 Full-Service Restaurants
- 722513 Limited-Service Restaurants
- 722514 Cafeterias, Grill Buffets, & Buffets
- 722515 Snack & Nonalcoholic Beverage Bars

Other Services (except Public Administration)

Repair and Maintenance

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) Repair & Maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except coin-operated) (including laundry & drycleaning drop off & pickup sites)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

- 813110 Religious Organizations
- 813210 Grantmaking & Giving Services
- 813310 Social Advocacy Organizations
- 813410 Civic & Social Organizations
- 813910 Business Associations
- 813920 Professional Organizations
- 813930 Labor Unions & Similar Labor Organizations
- 813940 Political Organizations
- 813990 Other Similar Organizations (athletic association, condominium & homeowners' association, athletic leagues)

Public Administration

- 921100 Executive, Legislative, & Other General Government Support
- 922100 Justice, Public Order, & Safety Activities
- 923100 Administration of Human Resource Programs
- 924100 Administration of Environmental Quality Programs
- 925100 Administration of Housing Programs, Urban Planning, & Community Development
- 926100 Administration of Economic Programs
- 927100 Space Research & Technology
- 928100 National Security & International Affairs