



Instructions for Form DTF-17

General information

Once you are registered as a sales tax vendor, you are responsible for filing sales and use tax returns quarterly, regardless of whether you have started or done any business. See Publication 750, *A Guide to Sales Tax in New York State*, for filing and other important information regarding your responsibilities as a sales tax vendor.

Line instructions

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

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

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

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

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

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

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

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

Line 5 — Regular vendors enter the actual street address of your business. Show/entertainment or temporary vendors use your home address. Do not enter a PO box on this line. This address **will** appear on your *Certificate of Authority*. It will also be used for mailing unless you list a different mailing address on line 9 or a tax preparer's address on the back page of the form. If you have more than one location, see the instructions for line 12.

Line 6c — Enter the e-mail address for your business. This address may be used to inform you of important sales tax information or upcoming legislative changes that may impact your business. It will

not be used to send you any tax account specific information and it will not replace any mailing currently done by the Tax Department.

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

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

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

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

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

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

If you are purchasing or acquiring an existing business or any portion thereof, please refer to the instructions and *Caution* for line 32.

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

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

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

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

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

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

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

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

If a partnership, enter the required information for all general partners and for those limited partners who are active in running

the business. Indicate whether the partner is a general partner or limited partner by entering **GP** or **LP** after the partner's name.

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

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

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

North American Industry Classification System (NAICS) — Enter the six-digit code from Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, that best describes your business. Show vendors and entertainment vendors use code **454390**.

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

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

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

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

Line 23 — If *Yes*, you may be required to file Form MT-170, *Waste Tire Management Fee Quarterly Return*. For more information, please see memos TSB-M-03(3)S, *Initiation of Waste Tire Management Fee on Sales of New Tires* and TSB-M-03(5)S, *Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires*. For forms, call us at the numbers listed in *Need help?* below.

Lines 24 through 31 — Answer *Yes* or *No* to each question. If you answer *Yes* to any question, enter the required information for that line. Attach additional sheets as necessary to fully answer all questions.

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

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

Line 32 — If you are acquiring all or part of the assets of an existing business by purchase, transfer, or assignment from a vendor registered or required to be registered for collection of sales tax, you **must** file Form AU-196.10, *Notification of Sale, Transfer or Assignment in Bulk*. Please refer to the instructions on the back of Form AU-196.10. For telephone inquiries concerning the

requirements for filing Form AU-196.10, please see *Need help?* below.

Caution: Failure to file Form AU-196.10 may result in an assessment against a purchaser, transferee, or assignee of business assets for liabilities of the previous owner of the business assets.

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

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

Mail your application to:

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

at least 20 days (but not more than 90 days) before you begin doing business in New York State or before you acquire business assets as described in line 32.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



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

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

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

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

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

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.