



**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, etc.

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 a sole proprietor, show or entertainment vendor, the legal name is the name of the individual owner of the business.

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

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

**Line 5** — Regular vendors enter the actual street address of your business. Show/entertainment or temporary vendors use 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 10. If you have more than one location, see the instructions for line 16.

**Line 9** — 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. If you are a temporary vendor, enter the date you will end business in New York.

**Line 11** — 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, fire districts, etc.).

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

**Line 12** — Check the appropriate box to indicate why you are applying.

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

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

If a partnership, enter the required information for all general partners and for those limited partners who are active in running the business. Indicate whether the partner is a general partner or limited partner by entering (GP) or (LP) after the partner's name.

Include the social security number of all owners, partners or officers listed. (The Tax Law requires you to disclose your social security number.) Your application will be returned to you for missing social security numbers.

**Line 16** — 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 a consolidated return or a separate return for each location.

If you will be filing a consolidated return, list all your business locations on Form DTF-17-ATT and attach it to your application.

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

**Line 17** — If you are a manufacturer or wholesalers whose activities are such that you are not required to collect any sales and use tax or pay any sales and use tax directly to the Department of Taxation and Finance, check *No*. Because you are registering only to accept or issue exemption certificates, you need only file an annual information return. There are other instances when you may file an annual return. Refer to Publication 750 for instructions on filing returns and for what constitutes a taxable sale. You will, of course, still have to collect sales or use tax and to pay sales or use tax on any taxable retail sale or purchase.

**Line 18** — Business activities - Describe your business activities in the spaces provided. If you have only one business activity, leave the boxes for a secondary business activity blank. If you have more than two business activities, attach additional sheets.

If only one business activity is listed, the percent of time spent on that activity should be 100%. If more than one business activity is listed, the total time spent should be divided among the activities but should add up to 100%.

Major division - From the following list, enter the letter identifying the division that pertains to the business activity:

- show and entertainment vendors enter “G.”
- regular vendors and temporary vendors - choose the division that best categorizes the business activity. (If a manufacturing activity derives more than 50% of its receipts from its own retail outlets, enter “G” for that activity.)

- A. Agriculture, forestry, fishing
- B. Mining
- C. Construction
- D. Manufacturing
- E. Transportation, communications, electric, gas, sanitary service
- F. Wholesale trade
- G. Retail trade
- H. Finance, insurance, real estate
- I. Service
- J. Public administration

Standard Industrial Code - Enter the four-digit code from pages 3 and 4 of these instructions that best describes your business:

- show vendors enter 5934
- entertainment vendors enter 5965
- regular vendors and temporary vendors. Look for the letter that you entered as the major division. Choose one code from that division that further describes the activity. Enter the code in the appropriate box.

**Line 19** — You are a sidewalk vendor if you do **not** have a permanent business location, you do **not** participate **only** in flea markets or other shows, and you make sales from a portable stand, pushcart or other device in New York City.

**Line 20** — Check “yes” if you do not have a permanent place of business and you participate exclusively in flea markets or other shows.

**Line 21** — If yes, you must file Form ST-134. For forms, call us at the numbers listed in the **Need Help?** section on this page.

**Line 22** — If yes, you must file Form MT-102. For forms or information about the beverage container tax, call us at the numbers listed in the **Need Help?** section on this page.

**Line 27-35** — Answer *Yes* or *No* to each question. If you answer *Yes* to any question, enter the required information for that line. Attach additional sheets as necessary to fully answer all questions.

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

Questions 33 through 35 apply **only** to corporations.

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

If the application is not signed or is incomplete, it will be returned.

Mail your application to NYS Tax Department, Sales Tax Registration Unit, W A Harriman Campus, Albany NY 12227, at least 20 days (but not more than 90 days) before you begin doing business in New York State.

## Need Help?

**For information, forms or publications**, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

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

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

## Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

**Code****A. Agriculture, Forestry, and Fishing**

0100 Agricultural production - primarily crops  
 0200 Agricultural production - primarily livestock  
 0720 Soil and crop services  
 0740 Veterinary services  
 0750 Animal husbandry and specialty services  
 0780 Landscaping, lawn and garden, and tree service  
 0800 Forestry and Christmas tree farms  
 0900 Fishing, hunting and trapping, commercial

**B. Mining**

1000 Metal mining and services  
 1200 Coal mining and services  
 1300 Oil and gas extraction and field services  
 1400 Non-metallic minerals, stone, sand and gravel, etc.

**C. Construction**

1521 General building contractors  
 1531 Operative builders  
 1600 Heavy construction contractors, except building  
 1711 Plumbing, heating, air conditioning  
 1721 Painting and paper hanging  
 1731 Electrical work  
 1741 Masonry and other stonework  
 1742 Plastering, drywall, and insulation  
 1743 Terrazzo, tile, marble, mosaic work  
 1751 Carpentry work  
 1752 Floor laying and floor work, not elsewhere classified  
 1761 Roofing, siding, and sheet metal work  
 1771 Concrete work  
 1781 Water well drilling  
 1791 Structural steel erection  
 1793 Glaziers  
 1794 Excavation and foundation work  
 1795 Demolition  
 1796 Building equipment installation  
 1799 Misc. special trade contractors (*describe on line 18*)

**D. Manufacturing**

2010 Meat products  
 2020 Dairy products  
 2030 Preserved fruits and vegetables  
 2040 Grain mill products  
 2050 Bakery products  
 2060 Sugar and confectionery products  
 2070 Fats and oils  
 2082 Malt beverages  
 2084 Wine and brandy  
 2085 Liquors, distilled or blended  
 2086 Soft drinks  
 2090 Other food products  
 2100 Tobacco products  
 2200 Textile mill products  
 2300 Apparel and other textile products  
 2411 Logging camps and contractors  
 2421 Sawmills and planing mills  
 2431 Millwork, plywood and veneers  
 2499 Wood products other than furniture  
 2500 Furniture and fixtures, all materials  
 2611 Pulp and paper mills  
 2650 Paper board containers and boxes  
 2679 Converted paper and paper board products  
 2711 Newspapers: publishing or publishing and printing  
 2721 Periodicals: publishing or publishing and printing  
 2731 Books: publishing or publishing and printing  
 2759 Commercial print shops  
 2790 Printing trade services  
 2810 Industrial chemicals

**Code**

2820 Plastic materials  
 2830 Drugs  
 2840 Soap, cleaners, and toilet goods  
 2850 Paints and allied products  
 2870 Agricultural chemical products  
 2899 Misc. chemical products (*describe on line 18*)  
 2900 Petroleum refining and related industries including asphalt and asphalt construction materials  
 3000 Rubber and misc. plastic products (*except bottles*)  
 3085 Plastic bottles  
 3100 Leather and leather products  
 3200 Stone, clay, concrete and glass products (*except bottles*)  
 3221 Glass bottles  
 3300 Primary metal industries, smelting and refining, rolling mills  
 3400 Fabricated metal products (except machinery, transportation equipment and metal cans)  
 3411 Metal cans  
 3500 Industrial and commercial machinery and computer equipment  
 3600 Electronic and other electrical equipment and components (*except computer equipment*)  
 3700 Transportation equipment  
 3800 Measurement, analysis and control instructions; photographic, medical and optical goods; watches and clocks  
 3900 Miscellaneous manufacturing industries (*describe on line 18*)

**E. Transportation and Public Utilities**

4000 Railroad transportation  
 4100 Local and interurban passenger transit  
 4200 Trucking and warehousing  
 4400 Water transportation  
 4500 Transportation by air  
 4600 Pipelines, except natural gas (4920)  
 4700 Miscellaneous transportation services (*describe on line 18*)  
 4800 Telephone, telegraph, and other communication services including paging and beeper services and fax services  
 4830 Radio and television broadcasting  
 4899 Misc. communications services (*describe on line 18*)  
 4911 Electric services  
 4920 Gas production and distribution  
 4930 Combination utility services  
 4941 Water supply  
 4950 Other sanitary services such as sewerage, refuse collection, landfills, incineration, etc.

**F. Wholesale Trade**

5010 Motor vehicles and automotive equipment including tires and parts  
 5020 Furniture and home furnishings  
 5030 Lumber and construction materials  
 5040 Professional and commercial equipment and supplies including computers and hospital equipment  
 5050 Metals and minerals, except gems, petroleum, precious metals  
 5060 Electrical goods and appliances  
 5070 Hardware, plumbing and heating equipment and supplies  
 5080 Machinery, equipment and supplies, construction, farm and industrial  
 5093 Scrap, including cars and recycling of used materials  
 5094 Jewelry, precious metals and gems  
 5099 Other durable goods not classified elsewhere (*describe on line 18*)  
 5110 Paper and paper products  
 5120 Drugs, drug proprietaries, and druggists' sundries  
 5130 Apparel, piece goods and notions

**Code**

5140 Groceries and related products  
 5150 Farm-product raw materials  
 5160 Chemicals and allied products  
 5170 Petroleum and petroleum products  
 5180 Alcoholic beverages  
 5190 Misc. nondurable goods (*describe on line 18*)  
 5194 Tobacco and tobacco products

**G. Retail Trade Building Materials and Garden Supplies**

5211 Lumber and other building materials dealers  
 5231 Paint, glass and wallpaper stores  
 5251 Hardware stores  
 5261 Retail nurseries, lawn and garden supply stores and Christmas trees  
 5271 Mobile home dealers

**General Merchandise Stores**

5311 Department stores  
 5331 Variety stores

**Food Stores**

5411 Grocery stores  
 5421 Meat and seafood markets including freezer provisioners  
 5431 Fruit and vegetable markets  
 5441 Candy, nut and confectionery stores  
 5451 Dairy products stores  
 5461 Retail bakeries  
 5471 Convenience stores with gasoline  
 5499 Specialty food stores, including coffee stores, health food stores, etc.

**Automotive Dealers and Service Stations**

5511 Motor vehicle dealers (new and used)  
 5521 Motor vehicle dealers (used only)  
 5531 Automotive supply stores  
 5541 Gasoline service stations  
 5551 Boat dealers  
 5561 Recreational vehicle dealers  
 5571 Motorcycle dealers  
 5599 Misc. automotive dealers, including airplanes, snowmobiles, etc.

**Apparel and Accessory Stores**

5611 Men's and boy's clothing and accessory stores  
 5621 Women's clothing stores  
 5632 Women's accessory and specialty stores  
 5641 Children's and infants' wear stores  
 5651 Family clothing stores  
 5661 Shoe stores  
 5699 Misc. apparel and accessory stores, including uniform, T-shirt, and wig stores

**Furniture and Home Furnishings Stores**

5712 Furniture stores  
 5713 Floor covering stores  
 5714 Drapery, curtain and upholstery stores  
 5722 Household appliance stores  
 5731 Radio, television and consumer electronics stores  
 5734 Computer and computer software stores  
 5735 Record and prerecorded tap stores, except video rentals (7841)  
 5736 Musical instrument stores

**Eating and Drinking Places**

5812 Restaurants  
 5813 Bars  
 5814 Cafeterias, buffets  
 5815 Caterers  
 5816 Sidewalk vendor - food  
 5822 Fast food  
 5823 Night clubs, cabarets

**Code****Miscellaneous Retail**

5912 Drug stores and proprietary stores  
 5921 Liquor stores  
 5932 Used merchandise and antique stores  
 5934 Flea market vendors  
 5941 Sporting goods and bicycle stores  
 5942 Book stores  
 5943 Stationery stores  
 5944 Jewelry stores  
 5945 Hobby, toy and game shops  
 5946 Camera and photographic supply stores  
 5947 Gift, novelty, card and souvenir shops  
 5948 Luggage and leather goods  
 5949 Sewing, needlework and piece goods stores  
 5961 Catalog and mail-order houses  
 5962 Automatic merchandising machine operators  
 5963 Direct selling establishment operators  
 5965 Entertainer's concert memorabilia-(records, T-shirts, etc.)  
 5983 Fuel oil dealers  
 5984 Liquefied petroleum gas dealers  
 5991 Nonfood peddlers  
 5992 Florists  
 5993 Tobacco stores and stands  
 5994 Newsdealers and newstands  
 5995 Optical goods stores  
 5999 Miscellaneous retail stores - art dealers, pet stores, tombstones, etc. *(describe on line 18)*

**H. Finance, Insurance, Real Estate**

6000 Depository institutions  
 6100 Nondepository credit institutions  
 6200 Security and commodity brokers, dealers, exchanges and services  
 6300 Insurance carriers  
 6400 Insurance agents, brokers, and services  
 6510 Real estate operators, residential and nonresidential  
 6531 Real estate agents and managers  
 6541 Title abstracts and title searchers  
 6552 Land subdividers and developers  
 6700 Holding and other investment offices

**I. Services****Hotels and Other Lodging Places**

7011 Hotels  
 7021 Rooming and boarding houses  
 7030 Camps and recreational vehicle parks  
 7041 Organization hotels and lodging houses, membership basis

**Personal Services**

7211 Power laundries, family and commercial  
 7213 Linen supply  
 7215 Coin-operated laundries and dry cleaning  
 7216 Dry cleaning plants, except rug cleaning  
 7217 Carpet and upholstery cleaning  
 7218 Industrial launderers  
 7219 Tailor shops  
 7221 Photographic studios, portrait  
 7231 Beauty shops  
 7241 Barber shops  
 7251 Shoe repair shops and shoe-shine parlors  
 7261 Funeral service and crematories  
 7291 Tax return preparation services  
 7299 Miscellaneous personal services including buying services, diet workshops, tanning salons, clothing rental, etc. *(describe on line 18)*

**Business Services**

7310 Advertising agencies and services  
 7320 Consumer credit reporting and collection agencies  
 7330 Mailing and Reproduction  
 7335 Commercial photography  
 7336 Commercial art and graphic design  
 7338 Stenographic services

**Code**

7342 Disinfecting and pest control  
 7349 Building cleaning and maintenance services including domestic housecleaning  
 7350 Misc. equipment rental and leasing (except computer)  
 7361 Employment agencies  
 7371 Computer programming services  
 7373 Computer integrated systems designs  
 7374 Computer processing and data preparation and processing  
 7377 Computer rental and leasing  
 7378 Computer maintenance and repair  
 7379 Computer consultants  
 7381 Detective, guard and armored car service  
 7382 Security systems services  
 7383 News syndicates  
 7384 Photofinishing laboratories  
 7388 Telephone answering service  
 7389 Miscellaneous business services including telemarketing, interior decorators, etc. *(describe on line 18)*

**Auto Repair, Services and Parking**

7510 Automotive rentals, and leasing without drivers  
 7521 Automobile parking  
 7532 Body repair and paint shops  
 7533 Exhaust system repair shops  
 7536 Auto glass installation  
 7537 Transmission shops  
 7538 General automotive repair shops  
 7542 Car washes  
 7549 Automotive services, except repairs *(describe on line 18)*

**Miscellaneous Repair Services**

7622 Radio and Television repair  
 7623 Refrigerator and air conditioner repair  
 7629 Electrical and electronic repair  
 7631 Watch, clock and jewelry repair  
 7641 Reupholstery and furniture repair  
 7692 Welding repair  
 7699 Miscellaneous repair shops and services *(describe on line 18)*

**Motion Pictures**

7810 Motion picture and video tape production and allied services  
 7820 Motion picture and video tape distribution  
 7830 Motion picture theaters  
 7841 Video tape rentals

**Amusement and Recreation Services**

7911 Dance halls, studios and schools  
 7922 Theatrical producers and theatrical services  
 7929 Bands, orchestras, and entertainers  
 7933 Bowling alleys  
 7940 Commercial sports clubs and promoters  
 7948 Racetrack operation, all types  
 7991 Physical fitness facilities  
 7992 Public golf courses  
 7993 Coin-operated amusement devices  
 7996 Amusement parks  
 7997 Membership sports and recreation clubs  
 7999 Amusement and recreation services including circus, fair and carnival operation, miniature golf, boat rental, rafting, nonmembership golf and tennis, etc. *(describe on line 18)*

**Health Services**

8011 Offices and clinics of doctors of medicine  
 8021 Offices and clinics of dentists  
 8041 Offices and clinics of chiropractors  
 8042 Offices and clinics of optometrists  
 8043 Offices and clinics of podiatrists  
 8049 Offices and clinics of other health practitioners

**Code**

8050 Nursing and personal care facilities  
 8060 Hospitals  
 8071 Medical laboratories  
 8072 Dental laboratories  
 8082 Home health services  
 8090 Other health services *(describe on line 18)*

**Legal Services**

8111 Legal services

**Educational Services**

8211 Elementary and secondary schools  
 8221 Colleges, universities, and professional schools  
 8222 Junior colleges and technical institutions  
 8231 Libraries  
 8240 Vocational schools  
 8299 Educational services including music schools, flying instruction, etc. *(describe on line 18)*

**Social Services**

8322 Individual and family services  
 8331 Job training and related services  
 8351 Child day care services  
 8361 Residential care-rest homes, rehabilitation centers, old-age homes, halfway houses  
 8399 Miscellaneous social services including United Fund, Community Action, etc. *(describe on line 18)*

**Museums, Botanical, Zoological Gardens**

8400 Museums, art galleries (not retail art dealers), botanical, zoological gardens

**Membership organizations**

8611 Business associations  
 8621 Professional membership organization  
 8631 Labor unions and labor organizations  
 8641 Civic, social and fraternal associations  
 8651 Political associations  
 8661 Religious organizations  
 8699 Miscellaneous member organizations including art councils, farm bureaus, humane societies, etc. *(describe on line 18)*

**Engineering and Management Services**

8711 Engineering services  
 8712 Architectural services  
 8713 Surveying services  
 8721 Accounting, auditing and bookkeeping services  
 8731 Commercial physical and biological research  
 8732 Commercial economic, sociological and educational research  
 8733 Noncommercial research organizations  
 8734 Testing laboratories  
 8741 Management services  
 8742 Management consulting services  
 8743 Public relations services  
 8744 Facilities support management services  
 8748 Business consulting services

**Private Households**

8800 Private households employing others for domestic services (those providing the service generally are in 7349 or 0780)

**Miscellaneous Services**

8999 Services not classified elsewhere - inventors, artists, authors, lecturers, etc. *(describe on line 18)*

**J. Public Administration**

9100 Executive, legislative and general government *(describe on line 18)*