

**New York State Employer Registration  
for Unemployment Insurance,  
Withholding, and Wage Reporting**

For office use only: U.I.  
Employer Registration No.

Return completed form (type or print in ink) to the  
address above, or fax to (518) 485- 8010.

Need Help? Call 1 888 899- 8810 or (518) 457- 4179

**Part A - Employer Information**

1. Type (check one):

Business (complete parts A, B, D, and E)

Household Employer of Domestic  
Services (complete parts A, C, D, and E-1)

\* If nonprofit IRC 501 (C) (3), agricultural, or  
governmental employer, do not complete this  
form. Phone (518) 485- 8589 or write to the  
above address to request the applicable form.

2. Legal entity (check one - do not complete if household employer):

Corporation (includes Sub-Chapter S)  Limited liability company (LLC)

Sole proprietorship  Limited liability partnership (LLP)

Partnership

Other (please describe) \_\_\_\_\_

3. FEIN (Federal Identification Number) [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

4. Telephone no. ( ) \_\_\_\_\_

5. Fax no. ( ) \_\_\_\_\_

6. Legal name \_\_\_\_\_

7. Trade name (doing business as), if any \_\_\_\_\_

**Part B - Business Employer**

1. Enter date of first operations in New York State . . . [ ] [ ] [ ] [ ] [ ] [ ] (mmddyy)

2. Enter the date of the first payroll from which you withheld or  
will withhold NYS Income Tax from your employees' pay . . . . . [ ] [ ] [ ] [ ] [ ] [ ] (mmddyy)

3. Indicate the first calendar quarter and enter the year you paid (or expect  
to pay) total remuneration of \$300 or more. (Remuneration is every form of  
compensation, including payments to employees or to corporate and  
Sub-Chapter S officers for services) . . . . . [ ] Jan 1 - [ ] Apr 1 - [ ] Jul 1 - [ ] Oct 1 - Tax Year [ ] [ ]  
1 Mar 31 2 Jun 30 3 Sep 30 4 Dec 31 Y Y

4. Total number of employees \_\_\_\_\_

5. Do persons work for you whom you do not consider employees?  Yes  No If Yes, explain the services performed and  
the reason you do not consider these persons employees. \_\_\_\_\_

6. Have you acquired the business of another employer liable for NYS Unemployment Insurance?  Yes  No. If Yes, did  
you acquire  All or  Part? Date of acquisition [ ] [ ] [ ] [ ] [ ] [ ] (mmddyy) Enter previous owner information below:

Business name and address \_\_\_\_\_

Employer Registration No. \_\_\_\_\_ FEIN \_\_\_\_\_

7. Have you changed legal entity?  Yes  No. If Yes, enter the date of legal entity change . . . . . [ ] [ ] [ ] [ ] [ ] [ ] (mmddyy)

Previous Employer Registration Number \_\_\_\_\_ Previous FEIN \_\_\_\_\_

**Part C - Household Employer of Domestic Services**

1. Indicate the first calendar quarter and enter the year you paid  
(or expect to pay) total cash wages of \$500 or more . . . . . [ ] Jan 1 - [ ] Apr 1 - [ ] Jul 1 - [ ] Oct 1 - Tax Year [ ] [ ]  
1 Mar 31 2 Jun 30 3 Sep 30 4 Dec 31 Y Y

2. Enter the total number of persons employed in your home \_\_\_\_\_

3. Will you withhold New York State income tax from these employees?  Yes  No

## Part D - Address/Telephone Information

Please enter your mailing and/or physical location address as well as the physical location of your books/records. If you wish to provide us with additional addresses to direct specific forms, please indicate below.

1. **Mailing Address:** This is YOUR business mailing address (*NOT your agent or paid preparer*) where all your Unemployment Insurance/Withholding Tax mail will be directed unless otherwise indicated.

Street or PO Box		
City	State	ZIP Code

\*If all your Unemployment Insurance/Withholding Tax mail (*including Forms NYS-45 and NYS-1*) is to be received at this mailing address, do not complete sections 4 through 6.

2. **Physical Address:** This is the ACTUAL location of your business if different from the mailing address, or if your mailing address is a P.O. Box. If you have more than one location, list your primary location.

Street		
City	State	ZIP Code

3. **Books/Records Address:** This is the physical location where your BOOKS/RECORDS can be found.

c/o		
Street		
City	State	ZIP Code

- Same as no. 1                       Same as no. 2  
 Other - please complete

### ADDITIONAL ADDRESSES

4. **Agent Address (c/o):** This is the address of your AGENT, where all your Unemployment Insurance mail will be directed unless other addresses have been provided for the mailing of specific forms in sections 5 and/or 6.

c/o		
Street or PO Box		
City	State	ZIP Code
Telephone (            )		

**Note:** All withholding tax mail (*except quarterly return NYS-45 and Return of Tax Withheld coupon NYS-1*) must be sent to your mailing address (*no. 1*). However, the quarterly return NYS-45 and coupon NYS-1 may be directed to a separate address if no. 5 below is completed.

5. **Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (Form NYS-45) and Return of Tax Withheld (Form NYS-1) Address:** If completed, this is the address to which your NYS-45 and NYS-1 will be directed.

c/o		
Street or PO Box		
City	State	ZIP Code

- Same as no. 4                       Other - please complete

6. **Notice of Entitlement and Potential Charges Address:** If completed, this is the address to which the Notice of Entitlement and Potential Charges will be mailed. This form is mailed each time a former employee files a claim for Unemployment Insurance benefits. Please attach a separate sheet if you need to indicate different Notice of Entitlement and Potential Charges addresses for more than one physical location.

c/o		
Street or PO Box		
City	State	ZIP Code

## Part E - Business Information

1. Complete the following for sole proprietor, household employer of domestic services, all partners (*including partners of LLP or RLLP*), all members (*of LLC or PLLC*), and all corporate officers, whether or not remuneration is received or services are performed in New York State.

Name	Social Security No.	Title	Residence Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Enter legal name	For office use only
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**Part E - Business Information (continued)**

2. For each of your establishments in New York State, answer A-E below. Use a separate sheet for each establishment.

A. Location \_\_\_\_\_  
                                     No. and Street                                      City or Town                                      County                                      ZIP Code

B. Approximately how many persons do you employ there? \_\_\_\_\_

C. Check the principal activity at the above location.

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Manufacturing<br><input type="checkbox"/> Wholesale trade<br><input type="checkbox"/> Retail trade<br><input type="checkbox"/> Construction<br><input type="checkbox"/> Warehousing<br><input type="checkbox"/> Other ( <i>Please specify</i> ) _____ | <input type="checkbox"/> Transportation<br><input type="checkbox"/> Computer services<br><input type="checkbox"/> Educational services<br><input type="checkbox"/> Health & social assistance<br><input type="checkbox"/> Real estate | <input type="checkbox"/> Scientific/professional & technical services<br><input type="checkbox"/> Finance and insurance<br><input type="checkbox"/> Arts, entertainment, & recreation<br><input type="checkbox"/> Food service, drinking, & accommodations<br><input type="checkbox"/> Corporate, subsidiary managing office |
|--|---|--|

D. If you are primarily engaged in manufacturing, complete the following:

Principal Products Produced	Percent of Total Sales Value	Principal Raw Materials Used

E. If your principal activity is not manufacturing, indicate products sold or services rendered:

Type of Establishment	Principal Product Sold or Service Rendered	Percent of Total Revenue

I affirm that I have read the above questions and that the answers provided are true to the best of my knowledge and belief.

Signature of Officer, Partner, Proprietor, Member or Individual	Official Position	Date

**Instructions**

**General Information:**

- If you are a business employer or a household employer of domestic services, complete and return Form NYS-100.
- If you are a nonprofit, agricultural, or governmental employer, do not complete Form NYS-100. Phone (518) 485-8589 or write to the address on page one of this form to request information and necessary forms.
- Voluntary Coverage for U.I. purposes - if you are not liable for UI tax but want to provide voluntary coverage for employees, phone (518) 457-2635.

**Part A**

- Item 3 Enter your nine digit Federal Identification Number. This number is used to certify your payments to the IRS under the Federal Unemployment Tax Act.
- Item 6 - 7 Enter the legal name of the employer and the trade name, firm name, registered name, etc., if any, used for business purposes. If the employer is a partnership, enter the full name of each partner. If the employer is a corporation, enter the corporate name shown in its Certificate of Incorporation or other official document. In the case of an estate of a decedent, insolvent, incompetent, etc., enter the name of the estate, and the name of the administrator or other fiduciary.

**Part B**

- Item 2 Any person or organization qualifying as an employer on the basis of instructions contained in federal Circular E that maintains an office or transacts business in New York State is an employer for New York State withholding tax purposes and must withhold from compensation paid to its employees.
- Item 3 Enter the first calendar quarter in which you paid (*or expect to pay*) total remuneration of \$300 or more. Do not go back beyond 3 years from January of the current year. Remuneration includes compensation such as: salary, cash wages, commissions, bonuses, payments to corporate officers for services rendered regardless of their stock ownership and without regard to how such payments are treated under Sub-Chapter S of the IRS Code or any other tax law, reasonable money value of board, rent, housing, lodging, or any similar advantage received, and the value of tips or other gratuities received from persons other than the employer. Note: Do not include compensation paid to: daytime elementary or secondary students working after school or during vacation periods; the spouse or child (*under 21*) of an individual owner; children under age 14; employees who perform no services in New York State; or employees whose services are considered agricultural employment. If you have employees who work both within and outside NY State, please request a ruling from the Liability and Determination Section of the Department of Labor. Phone (518) 457-2635 for information.
- Item 5 Answer Yes if there are persons working for you whom you do not consider to be your employees. Do not include those described in Part B instructions for Item 3 which follow the Note. Attach a separate sheet if additional lines are required to accommodate your explanation.
- Item 6 Answer Yes if one or more of the following are true: you employed substantially the same employees as the previous owner, you continued or resumed the business of the previous owner at the same or another location; you assumed the previous owner's obligations; and/or you acquired the previous owner's good will.

## Instructions (continued)

- Item 7 Answer Yes if legal entity has changed. Types of legal entity appear in Part A, Item 2, of this form. A New York State Employer Registration Number is assigned to an employer who is liable to pay Unemployment Insurance tax. It is used to identify an individual account for recording tax payments due and Unemployment Insurance benefits paid.

### Part C

- Item 1 Enter the first calendar quarter and year in which you paid (*or expect to pay*) total cash wages of \$500 or more to your household employees. Do not go back beyond 3 years from January of the current year. Do not include as cash wages payments to: household employees for carfare or other travel expenses; your spouse or your child under 21 years of age; elementary or secondary school students who attend school in the daytime; children under 14 years of age; babysitters under age 18, or casual laborers under age 21.
- Item 3 Withholding of New York State, New York City, or Yonkers income tax from household employees performing domestic services is voluntary. Answer Yes to this question only if there is a voluntary agreement in effect between you and the domestic employee to withhold New York State, New York City, or Yonkers income tax.

### Part E

- Item 2 Describe (1) principal activity or (2) product which produces greatest gross sales value. Examples:  
(C - E)

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

### Privacy Notification

Personal information, including social security account number, requested on Form NYS-100, *New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting*, is required to be provided to the Unemployment Insurance Division of the Department of Labor and the Department of Taxation and Finance pursuant to the authority of Section 575 of the Labor Law (Unemployment Insurance Law), Part 472 of 12 NYCRR (Unemployment Insurance Regulations), Articles 8, 22, 30, 30-A, and 30-B of the Tax Law, Article 2-E of the General City Law, and 42 USC 405(c)(2)(C)(i). This information will be used in the administration of the Unemployment Insurance program, to process tax refunds and collect taxes, and for any other purpose authorized by law. Failure to provide such information may subject you to civil or criminal penalties, or both under the Unemployment Insurance Law, the Tax Law, or the Penal law. This information will be maintained by the Director of Registration and Data Services Bureau, NYS Tax Department and the Unemployment Insurance Division, W A Harriman State Campus, Albany NY.