Use the NYS-100 form to register for unemployment insurance, withholding and wage reporting if you are:

- Business Employer or
- Household Employer of domestic services

Do not use the NYS-100 form if you are:

- Nonprofit IRC 501(c)(3)
- Agricultural
- Governmental
- Indian Tribe

Call 1-888-899-8810 or visit www.labor.ny.gov for more information and appropriate forms.

Voluntary coverage: If you are not liable for Unemployment Insurance (UI) tax but want to provide voluntary coverage for employees, call (518) 457-2635.

How to submit the NYS-100 form: Register on line at www.labor.ny.gov, or

- Mail it to the address on the top of the form or
- Fax it to the fax number on Page 1 of the form
- Note: if submitting by mail or fax: please type or print clearly in black ink.

Need help? Call 1-888-899-8810.

Instructions:

Part A – Employer Information

Line 1 - Check one box that shows what type of employer you are. Complete all required parts of the form.

- A Business Employer is an individual owner, partnership, corporation or any other enterprise for which employees perform services.
- A Household Employer of Domestic Service employs people in personal or domestic service in their home or homes within New York State.

Line 2 - For Business Employers only: check what type of business organization you are.

- Household Employers: do not complete this question.

Line 3 - Enter the nine-digit Federal Employer Identification Number (FEIN) of the business.

- The federal government assigns FEIN numbers. This number is used to certify your payments to the Internal Revenue Service (IRS) under the Federal Unemployment Tax Act.
- If you need a FEIN, apply on-line at www.irs.gov, or call 1-800-829-4933 for an application.

Lines 4 and 5 - Enter the phone and fax numbers for the business.

Line 6 - Enter the legal name of the business.

- If the employer is a sole proprietorship, enter the name of the business owner.
- If the employer is a partnership, enter the full name of each partner.
- If the employer is a corporation, enter the corporate name as shown in its Certificate of Incorporation or other official document.
- If the employer is a household employer of domestic services, enter the name(s) of the household employer(s).
- 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 A – Continued

Line 7 - If there is a trade name used for business purposes, enter it here. Such as:
  • doing business as, firm name, registered name, etc.

Line 8 - Enter the e-mail address and web site for the business.

Part B – Business Employer

Line 1 - Enter the date the business began in New York State (NYS).

Line 2 - Enter the date of the first payroll from which you withheld or will withhold NYS Income Tax from your employee’s pay.
  • For NYS withholding tax purposes, you are an employer and must withhold income tax from compensation paid to your employees if you:
    o are a person or organization that qualifies as an employer based on the IRS “Publication 12 (Circular E), Employer’s Tax guide” (available at www.irs.gov) and
    o maintain an office or transact business in NYS.

Line 3 a - Enter the first calendar quarter in which you paid (or expect to pay) total remuneration of $300 or more to covered employees.
  • Do not go back beyond 3 years from January of the current year.
  • Remuneration includes compensation such as:
    o Salary, cash wages, commissions, bonuses
    o 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
    o Reasonable money value of board, rent, housing, lodging, or any similar advantage received
    o The value of tips or other gratuities received from persons other than the employer
  • Note: do not include compensation paid to:
    o Daytime elementary or secondary students working after school or during vacation periods
    o The spouse or child (under 21) of a sole proprietor or remuneration received by the proprietor
    o Children under age 14
    o Employees who perform no services in New York State
    o Employees whose services are considered agricultural employment
  • If you have employees who work both within and outside New York State, please request a ruling from the Liability and Determination Section of the Department of Labor. Call (518) 457-2635.

Line 3 b - If you are not liable for NYS UI and are applying for NYS Income Tax Withholding Only, check “Yes.”

Line 4 - Enter the total number of people you employ, including corporate officers.

Line 5 - Answer ‘Yes’ if there are people who work for you that you do not consider your employees.
  • Do not include those described in Part B, Line 3, of ‘Note’ above.
  • Use the space provided to explain the type of services they perform and why you do not consider them employees. Attach a separate sheet if you need more space.

Line 6 - Prior owner’s information:
  • Answer ‘Yes’ and fill in the information about the prior owner’s business, if one or more of the following are true. You:
    o Employed substantially the same employees as the previous owner
    o Continued or resumed the business of the previous owner at the same or another location.
    o Assumed the previous owner’s obligations and/or
    o Acquired the previous owner’s good will

If you answered ‘Yes’:
  • Check if you acquired all or part of the business and put the date you acquired it.
  • Enter the prior owner’s FEIN if known.
  • Enter the prior business legal name and address.

Line 7 - Change in legal entity information:
  • Answer ‘Yes’ if the type of your legal entity has changed. Types of legal entities are listed in Part A, Line 2 of the form.
If you answered ‘Yes’:
  • Enter date of entity change.
  • Enter your previous seven-digit NYS Employer Registration Number and FEIN.
Part C – Household Employer of Domestic Services

Line 1 - Enter the first calendar quarter and year in which you paid (or expect to pay) your household employees total cash wages of $500 or more.
- Do not go back beyond 3 years from January of the current year.
- Do not include payments to the following people:
  - Your spouse or your child under age 21
  - Children under 14 years of age
  - Babysitters under age 18
  - Casual laborers under age 21
  - Elementary or secondary school students who attend school in the daytime
  - Household employees for carfare or other travel expenses

Line 2 - Enter the number of people you employ in your home.

Line 3 - Answer ‘Yes’ if there is a voluntary agreement in effect between you and your domestic employee to withhold New York State, New York City, or Yonkers income tax.
- Note: Withholding of New York State, New York City or Yonkers income tax from household employees performing domestic services is voluntary.

Part D – Required Addresses

Boxes 1 – 5 - Enter required addresses in boxes 1, 2 and 3. Addresses in boxes 4 and 5 are optional.

1. Mailing Address: This is YOUR business address.
   - Do not enter your agent’s or paid preparer’s address.
   - All Unemployment Insurance mail and Withholding Tax mail is sent here, unless otherwise indicated in box 4 or box 5 below.

2. Physical Address: This is the ACTUAL physical location of your business. Do not list a Post Office Box.
   - Enter this address if:
     - It is different from your mailing address in Box 1 or
     - Your mailing address is a P.O. Box.
   - If you have more than one location, list your primary location.

3. Location of Books/Records Address: This is the physical location where your books and records can be reviewed.
   - Indicate if this is the same address as your mailing address (Box 1), or your physical address (Box 2).

Optional Addresses

4. Agent Address (C/O): This is your agent’s address.
   - Complete this only if you want all your UI mail sent here.

5. LO 400 Form – Notice of Entitlement and Potential Charges Address: If you complete this, you will receive the LO 400 form at this address. (It is sent each time a former employee files a claim for UI benefits.)

Part E – Business Information

Line 1 - Enter the name, Social Security number, title and home address for each of the following legal entities, whether or not remuneration is received or services are performed in NYS:
- Sole proprietor (owner)
- Household employer of domestic services
- All partners, including partners of a LP, LLP, RLLP
- All members of a LLC, PLLC
- All corporate officers (President, Vice President, etc.)

Line 2 - Enter the number of physical locations at which your company operates in New York State.

Lines 2A - E - You must complete A through E for each location. Use a separate sheet of paper for each location. Include the legal name and ER number of your business on the top of each sheet.

Lines 2 C - E - Be Specific. Describe whichever produces the greatest gross sales value, either the:
1) Principal activity or
2) Product,
See examples on page 4.

Signature box: This form must be signed by the person completing it. Your signature affirms the information is true to the best of your knowledge. Also, enter the date, your official position and your phone number.
### Lines 2 C - E – Examples:

<table>
<thead>
<tr>
<th>Manufacturing:</th>
<th>Transportation:</th>
<th>Finance &amp; Insurance:</th>
</tr>
</thead>
<tbody>
<tr>
<td>State type of establishment (e.g., sawmill, vegetable cannery, printing and publishing). Show principal products, percent of total sales value, and principal raw materials used. Specify principal products (e.g., upholstered household furniture, ladies’ sweaters hand knit from yarn).</td>
<td>Includes establishments in railroading; local and suburban transit; interurban highway passenger transportation; motor freight transportation; water transportation (deep-sea foreign transportation, lighterage, etc.); transportation by air, etc.</td>
<td>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 (e.g. life, accident and health, etc).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wholesale or Retail Trade:</th>
<th>Computer Services:</th>
<th>Scientific / Professional &amp; Technical services:</th>
</tr>
</thead>
<tbody>
<tr>
<td>State principal product distributed. If sold to businesses (wholesale) or general public (retail), indicate which is primary.</td>
<td>State primary activity (e.g., computer analysis and design, custom programming, internet access or data processing, etc.).</td>
<td>Includes lawyers, accountants, business consultants (contractors), architects, engineers, doctors, surveyors, etc.</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Construction:</th>
<th>Educational Services:</th>
<th>Arts, Entertainment &amp; Recreation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specify general or special trade contractor and show usual type of work (e.g., general contractor-apartment houses, or trade contractor-plumbing).</td>
<td>Includes all schools (e.g., elementary, colleges, universities, vocational schools).</td>
<td>Includes theater operation, entertainers, commercial parks, casinos, professional athletes, sports recreational facilities, etc.</td>
</tr>
</tbody>
</table>

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<tr>
<th>Warehousing:</th>
<th>Health &amp; Social Services:</th>
<th>Food Service, Drinking, &amp; Accommodations:</th>
</tr>
</thead>
<tbody>
<tr>
<td>State type of storage (e.g., refrigerated, general, self-storage units for the public).</td>
<td>Includes health referral agencies, operation of clinics, hospital or homes, etc.</td>
<td>State type of service rendered (e.g., operation of hotel, sports camp, restaurant [full or limited service], taverns, or catering service).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Corporate Subsidiary Managing Office:</th>
<th>Real Estate:</th>
<th>Other Activities:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Includes administrative, management consultant, human resource consultants.</td>
<td>Includes owners/operators of real estate and agents. If owner/operator, specify type of property (e.g., commercial or residential building).</td>
<td>Indicate type of activity not covered above (e.g., agriculture, forestry, fisheries, mining, motion picture or television production, etc).</td>
</tr>
</tbody>
</table>

### Privacy Notification

The personal information requested on form NYS-100 “New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting” is required for:
- the Department of Labor - Unemployment Insurance Division and
- the Department of Taxation and Finance

This information will be used in the administration of the Unemployment Insurance program:
- to process tax refunds
- to collect taxes
- for any other purpose authorized by law

The authority to collect this information (including Social Security account numbers) is allowed by:
- 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
- 42 USC 405(c)(2)(C)(i)

Failure to provide such information may subject you to both civil and criminal penalties under the Unemployment Insurance Law, the Tax Law or the Penal Law.

This information is maintained by the NYS Labor Department and the NYS Taxation and Finance Department at the W. A. Harriman State Office Campus, Albany N. Y. 12240.