

**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

- 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.
- 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) _____
- FEIN (Federal Identification Number) [] [] - [] [] [] [] [] [] [] []
- Telephone no. () _____
- Fax no. () _____
- Legal name _____
- Trade name (doing business as), if any _____

Part B - Business Employer

- Enter date of first operations in New York State . . . [] [] [] [] [] [] (mmdyy)
- Enter the date of the first payroll from which you withheld or will withhold NYS Income Tax from your employees' pay . . . [] [] [] [] [] [] (mmdyy)
- 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 - Mar 31 [] Apr 1 - Jun 30 [] Jul 1 - Sep 30 [] Oct 1 - Dec 31 Tax Year [] [] Y Y
- Total number of employees _____
- 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. _____
- 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 [] [] [] [] [] [] (mmdyy) Enter previous owner information below:
Business name and address _____
Employer Registration No. _____ FEIN _____
- Have you changed legal entity? Yes No. If Yes, enter the date of legal entity change . . . [] [] [] [] [] [] (mmdyy)
Previous Employer Registration Number _____ Previous FEIN _____

Part C - Household Employer of Domestic Services

- Indicate the first calendar quarter and enter the year you paid (or expect to pay) total cash wages of \$500 or more . . . [] Jan 1 - Mar 31 [] Apr 1 - Jun 30 [] Jul 1 - Sep 30 [] Oct 1 - Dec 31 Tax Year [] [] Y Y
- Enter the total number of persons employed in your home _____
- 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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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.