Department of Taxation and Finance and Department of Labor-Unemployment Insurance Div Reg Sec WA Harriman State Campus, Bldg 12 Albany NY 12240-0339

NYS-100 (10/02)

# 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

		Neeu Heip: Call 1 600 677-6610 of (516) 457-4177				
	ı	Part A - Employer Information				
1.	Type (check one):	2. Legal entity (check one - do not complete if household employer):				
	☐ Business (complete parts A, B, D, and E)	☐ Corporation (includes Sub-Chapter S) ☐ Limited liability company (LLC)				
	Household Employer of Domestic Services (complete parts A, C, D, and E-1)	☐ Sole proprietorship ☐ Limited liability partnership (LLP) ☐ Partnership				
	* If nonprofit IRC 501 (C) (3), agricultural, or governmental employer, <i>do not</i> complete this form. Phone (518) 485-8589 or write to the above address to request the applicable form.	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 with 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 - Jun 30  Jul 1 - Dec 31  Year Y Y Y					
4.	Total number of employees	1 2 3 4 Y Y				
5.	Do persons work for you whom you do not consider	employees? Yes No If <i>Yes</i> , explain the services performed and				
	the reason you do not consider these persons emplo	byees				
6.	Have you acquired the business of another employe	er liable for NYS Unemployment Insurance? $\square$ Yes $\square$ No. If <i>Yes</i> , did				
	you acquire $\square$ All or $\square$ Part? Date of acquisition					
	Business name and address					
	Employer Registration No.	FEIN				
7.	Have you changed legal entity? ☐ Yes ☐ No. If Ye	es, enter the date of legal entity change (mmddyy)				
	Previous Employer Registration Number	Previous FEIN				
	Part C - Ho	usehold Employer of Domestic Services				
1.	Indicate the first calendar quarter and enter the year (or expect to pay) total cash wages of \$500 or more	you paid  Jan 1 - Apr 1 - Sep 30  Oct 1 - Tax  Mar 31  2  Dec 31  Year  Y Y				
2.	Enter the total number of persons employed in your					
3.	Will you withhold New York State income tax from th	iese employees?				

# 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.

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1.	Mailing Address: This is YOUR business mailing address (NOT your agent or paid preparer) where all your Unemployment Insurance/	Street or PO Box		
	Withholding Tax mail will be directed unless otherwise indicated.  *If all your Unemployment Insurance/Withholding Tax mail (including Forms NYS-45 and NYS-1) is to be received at this mailing address,	City	State	ZIP Code
	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	Street		
	P.O. Box. If you have more than one location, list your primary location.	City	State	ZIP Code
3.	Books/Records Address: This is the physical location where your BOOKS/RECORDS can be found.	c/o		
	☐ Same as no. 1 ☐ Same as no. 2	Street		
	U Other - please complete	City	State	ZIP Code
	ADDITIONAL ADDRESSES			
4.	Agent Address (c/o): This is the address of your AGENT, where	c/o		
	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.	Street or PO Box		
	Note: All withholding tax mail (except quarterly return NYS-45 and Return of Tax Withheld coupon NYS-1) must be sent to your mailing	City	State	ZIP Code
	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.	Telephone ( )		
5.	Quarterly Combined Withholding, Wage Reporting and	c/o		
	Unemployment Insurance Return <i>(Form NYS-45)</i> 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.	Street or PO Box		
	Same as no. 4 Other - please complete	City	State	ZIP Code
6.	Notice of Entitlement and Potential Charges Address: If completed, this is the address to which the Notice of Entitlement	c/o		
	and Potential Charges will be mailed. This form is mailed each time a former employee files a claim for Unemployment Insurance	Street or PO Box		
	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.	City	State	ZIP Code
	Part E - Business In	formation		
1.	Complete the following for sole proprietor, household employer of dor <i>RLLP</i> ), all members (of <i>LLC</i> or <i>PLLC</i> ), and all corporate officers , whe York State.	nestic services, all p ther or not remunerati	artners <i>(including)</i> on is received or se	partners of LLP or rvices are performed in N
	Name Social Security No.	Title	Residen	ce Address
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-				
-				

(Continued on next page)

Enter legal name	For office
	use only

### Part E - Business Information (continued)

	No. and Street	City or Town	County	ZIP Code		
B. Appr	oximately how may persons do you	u employ there?				
C. Chec	ck the principal activity at the above	e location.				
	Manufacturing Wholesale trade Retail trade Construction Warehousing Other (Please specify)	Transportation Computer services Educational services Health & social assistance Real estate	Finance and Arts, entertain Food service	fessional & technical services insurance nment, & recreation , drinking, & accommodations ubsidiary managing office		
D. If you	u are primarily engaged in manufac Principal Products Produced	cturing, complete the following:  Percent of Total Sales Value	e Pri	ncipal Raw Materials Used		
E. If you	If your principal activity is not manufacturing, indicate products sold or services rendered:					
	Type of Establishment	Principal Product Sold or Serv	ice Rendered	Percent of Total Revenue		
ffirm that	I have read the above questions ar	nd that the answers provided are true to th	e best of my knowled	lge and belief.		

## 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 NewYork 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 pervious 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)

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 Item 7 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.
- 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 Item 3 withhold New York State, New York City, or Yonkers income tax.

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

Manufacturing 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).

Trade State principal product distributed. If sold to businesses (wholesale) or general public (retail), indicate

which is primary.

Construction Specify general or special trade contractor and show usual type of work (e.g., general

contractor-apartment houses or trade contractor-plumbing).

Warehousing State type of storage (e.g., refrigerated, general, self-storage units for the public).

Includes establishments in railroading; local and suburban transit; interurban highway passenger Transportation

transportation; motor freight transportation; water transportation (deep sea foreign transportation,

lighterage, etc.); transportation by air, etc. Be specific.

State primary activity (e.g., computer analysis and design, custom programming, Internet access or data Computer services

processing, etc.).

**Educational services** Includes all schools (e.g., elementary, colleges, universities, vocational schools). 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 (e.g.,

commercial or residential building).

& technical services

Scientific/professional Includes lawyers, accountants, business consultants (contractors), 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 (e.g., life, accident and health, etc.)

Arts, entertainment &

recreation

Includes theater operation, entertainers, commercial parks, casinos, professional athletes, sports

Food service, drinking State type of service rendered (e.g., operation of hotel, sports camp, restaurant, full or limited service,

& accommodations

recreational facilities, etc. Be specific.

taverns or catering service). Be specific.

Corporate, subsidiary Includes administrative, management consultant, and human resource consultants. Be specific.

managing office

Other activities

Indicate type of activity not covered by above paragraphs (e.g., agriculture, forestry, fisheries, mining, motion picture or television production, etc.).

#### **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.