



**Department of
Taxation and Finance**

Publication 20
New York State
Tax Guide for
New Businesses

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Table of contents

Page

I.	Introduction.....	5
II.	Types of organizations and tax responsibilities	5
	Sole proprietorships	5
	Partnerships.....	6
	Limited liability companies (LLC) and limited liability partnerships (LLP)	6
	Estimated tax on behalf of nonresident individuals and corporate partners	7
	Metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment	7
	New York City unincorporated business tax	8
	Corporations.....	8
	New York S corporations.....	8
	Corporation taxes	9
	Metropolitan transportation business tax surcharge	11
	Corporation dissolution and surrender of authority	11
III.	Federal employer identification number (EIN).....	11
IV.	Filing requirements for employers.....	12
	Unemployment insurance, wage reporting, and withholding tax	12
	New employer registration.....	12
	Unemployment insurance	13
	Wage reporting.....	13
	Withholding tax	13
	New hire/rehire reporting requirement	13
	Employment verification system	14
	Workers’ compensation and disability benefits	15
	Metropolitan commuter transportation mobility tax (MCTMT) for employers	15
V.	Sales and use taxes.....	15
	Sales tax registration	16
	Taxable business purchases	16
	Terminating business	18
VI.	Miscellaneous taxes and fees	19
	Cigarettes and tobacco products	19
	Wholesale dealer of cigarettes	19
	Cigarette agent	20
	Wholesale dealer of tobacco products	21
	Distributor of tobacco products	21
	Retail dealer	22
	Vending machine owner and operator	22
	Minimum cigarette prices	23
	Tobacco Escrow Funds Act	23
	Enforcement provisions for the sale, shipment, and possession of cigarettes and tobacco products in New York State.....	24
	Beverage container deposits	24
	Alcoholic beverages.....	25
	Registrations, licenses, and permits	26
	Direct wine shipments into New York State by out-of-state wineries.....	26

Table of contents (continued)

Page

	Petroleum products	27
	Distributor of motor fuel	27
	Importing/exporting transporter	28
	Terminal operator	28
	Distributor of diesel motor fuel	28
	Retailer of non-highway diesel motor fuel only	28
	Distributor of kero-jet fuel only	28
	Aviation fuel business	29
	Residual petroleum product business	29
	Highway use and fuel use taxes	29
	Highway use tax	29
	Fuel use tax	30
	Taxes for furnishing utility and telecommunication services	31
	Waste tire management fee	32
	New York City taxicab and hail vehicle trip tax	32
	Boxing and wrestling exhibitions tax	33
VII.	Purchasing or acquiring a business or its assets – Caution	33
	Sales tax information	33
	Bulk sale transactions (examples)	36
	Real estate transfer tax information	36
	Licenses or registrations	37
VIII.	Business incentives	37
IX.	Additional information	37
	Recordkeeping for small businesses	37
	Sales and use tax recordkeeping	38
	Tax year	38
	Accounting methods for income and corporate franchise taxes	38
	Accounting methods for sales and use tax	39
	Bookkeeping systems	39
	Privacy and confidentiality	40
	Power of attorney	40
	Tax information authorization	41
	Third-party designee	41
	E-ZRep Form TR-2000, <i>Tax Information Access and Transaction Authorization</i>	41
	Online Services	41
	Change in your business information	42
	Permits and licenses	43
X.	New York State assistance	44
XI.	New York City (NYC) assistance	46
XII.	Federal assistance	47

I. Introduction

Whether you are starting a new business or purchasing an existing one, you will need some basic information about New York State's Tax Law and regulations. This *Tax Guide for New Businesses* outlines the procedures to follow and the forms to file with the New York State Department of Taxation and Finance (the Tax Department). If you are purchasing an existing business or purchasing assets from an existing business, see Chapter VII, *Purchasing or acquiring a business or its assets - **Caution***, starting on page 33 of this guide.

For information on legal requirements for doing business in New York State and a comprehensive listing of state, local, and federal government agency resources, visit the New York State Web site (www.nyfirst.ny.gov). For federal tax information, visit the Internal Revenue Service (IRS) Web site (www.irs.gov).

To receive e-mail notifications containing links to newly posted tax information, including publications, TSB-Ms (technical memorandums), Important Notices, Advisory Opinions, and Tax Bulletins issued by the Tax Department, visit our Web site (www.tax.ny.gov) and sign up for the *Subscription Service*.

II. Types of organizations and tax responsibilities

Your responsibilities as a new business owner, whether you start a business or buy an existing business, will vary depending on the type of organization or entity you operate.

Regardless of the type of organization you choose, you and your business must comply with federal laws and with the laws of any state in which you operate your business. Before organizing a business, you may wish to consult a professional.

Below are brief descriptions of the various business organizations and entities recognized in New York State and the related New York State tax requirements.

Sole proprietorships

A *sole proprietorship* is a business owned and operated by one person (a sole proprietor). This is the simplest and most common form of small business organization. Sole proprietors must report their business profits or losses on their federal and New York State personal income tax returns.

- If you are a full-year New York State resident, use [Form IT-201](#), *Resident Income Tax Return*.

- If you are a nonresident or part-year resident of New York State who has income from New York sources, use [Form IT-203](#), *Nonresident and Part-Year Resident Income Tax Return*.

If you expect to owe New York State, New York City, or Yonkers income tax when you file your personal income tax return, you may be required to make estimated tax payments during the year. For more information, see the Tax Department Web site, [Form IT-2105](#), *Estimated Income Tax Payment Voucher for Individuals*, and the [instructions](#) for Form IT-2105.

Partnerships

A *partnership* exists when two or more persons join together to carry on a trade or business.

For federal and New York State income tax purposes, the term *partnership* includes a syndicate, group, pool, joint venture, or other unincorporated organization that is carrying on a trade or business. The term *partnership* also includes a limited liability partnership (LLP) or a limited liability company (LLC) that is treated as a partnership for federal income tax purposes. A corporation, trust, or estate is not a partnership (although it may be a partner in a partnership).

- A partnership reports its income on [Form IT-204](#), *Partnership Return*, but does not pay state income tax.
- A partnership, LLC, or LLP that is required to file Form IT-204 may be subject to a filing fee and must also file [Form IT-204-LL](#), *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*.

A partner that is an individual, estate, or trust must include their share of income from a partnership on their personal income tax return or fiduciary income tax return. A partner that is a corporation will include its share of income from a partnership on its corporation franchise tax return.

Limited liability companies (LLC) and limited liability partnerships (LLP)

An *LLC* is an unincorporated organization of one or more members, each having limited liability for the contractual and other liabilities of the business, formed for any lawful business purpose under the Limited Liability Company Law of New York State or any other jurisdiction.

An *LLP* is a partnership that provides professional services and has registered as a limited liability partnership under Article 8-B of the Partnership Law of New York State or any other jurisdiction.

An LLC or LLP that has New York source income and is treated as a partnership for federal income tax purposes will be treated as a partnership for New York State tax purposes (see *Partnerships* above).

An LLC or LLP that is treated as a corporation, including an S corporation, for federal income tax purposes will be treated as a corporation for New York tax purposes or as a New York S corporation if the New York S election is made (see *Corporations* on page 8).

For more information regarding LLCs and LLPs, refer to [Publication 16](#), *New York Tax Status of Limited Liability Companies and Limited Liability Partnerships*.

For information about the New York City tax treatment of LLCs and LLPs, see Finance Memorandum 99-1 (dated October 21, 1999) available on the New York City Department of Finance Web site (www.nyc.gov/html/dof).

Estimated tax on behalf of nonresident individuals and corporate partners

Every partnership (including an LLC or an LLP that is treated as a partnership for federal income tax purposes) that has income derived from New York sources may be required to pay estimated income tax on behalf of its partners or members who are nonresident individuals or corporations (other than New York S corporations).

For more information, see the instructions for the following forms:

- [Form IT-2658](#), *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*;
- [Form CT-2658](#), *Report of Estimated Tax for Corporate Partners*;
- [Form IT-2658-E](#), *Certificate of Exemption from Partnership or New York S Corporation Estimated Tax Paid on Behalf of Nonresident Individual Partners and Shareholders*; or
- [Form CT-2658-E](#), *Certificate of Exemption from Partnership Estimated Tax Paid on Behalf of Corporate Partners*.

Metropolitan commuter transportation mobility tax (MCTMT) on net earnings from self-employment

If you are an individual (including a partner in a partnership or a partner or member of an LLP or LLC treated as a partnership for federal income tax purposes) who has net earnings from self-employment allocated to the metropolitan commuter transportation district (MCTD), you are subject to the metropolitan commuter transportation mobility tax (MCTMT). However, if your total net earnings from self-employment allocated to the MCTD are \$50,000 or less for the tax year, no MCTMT is due.

The MCTD includes New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)), and the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

If you will owe **any** MCTMT for the tax year, you must make estimated MCTMT payments and file an annual MCTMT return.

Partnerships – Partnerships are required to make estimated MCTMT payments on behalf of certain partners who are nonresidents of New York State and have net earnings from self-employment allocated to the MCTD. In addition, partnerships can request permission to make group estimated MCTMT payments and file an annual MCTMT group return on behalf of qualified partners.

For more information on the MCTMT, see [Publication 420, Guide to the Metropolitan Commuter Transportation Mobility Tax](#), visit the Tax Department Web site, or call (518) 485-2392.

New York City unincorporated business tax

If you plan to conduct business in New York City as a sole proprietor or partnership (including an LLC or LLP that is treated as a partnership for federal income tax purposes), you or your business may be subject to the New York City unincorporated business tax.

For more information on the unincorporated business tax, visit the New York City Department of Finance Web site (www.nyc.gov/html/dof).

Corporations

A *corporation* is a legal entity created by filing a *Certificate of Incorporation* with a state, and has a legal existence separate and distinct from its owners (shareholders).

- A *domestic corporation* is a corporation incorporated by or under the laws of New York State. A domestic corporation may be formed by filing a *Certificate of Incorporation* with the New York State Department of State, under section 402 of the Business Corporation Law.
- A *foreign corporation* is a corporation incorporated under the laws of another state or foreign country. Foreign corporations that want to be authorized to do business in New York State must be authorized by the New York State Department of State. For more information, see [Publication 24, Authorization for Foreign Corporations to Do Business in New York](#).

For more information on forming corporations and licensing and registration requirements for various types of businesses in New York State, visit the New York State Department of State Web site (www.dos.ny.gov) or call: (518) 474-4429 or (212) 417-5747.

New York S corporations

Under the Internal Revenue Code (IRC), certain corporations may elect to be S corporations for federal income tax purposes. If the federal election is approved, the shareholders of corporations subject to the New York State franchise tax on general business corporations (Article 9-A) may make a similar election for New York State tax purposes by filing [Form CT-6, Election by a Federal S Corporation to be Treated as a New York S Corporation](#). If the state election is also made, shareholders of the

corporation pay New York State personal income tax on their pro rata share of income earned by the S corporation.

If the shareholders of a general business corporation make the election to be a New York State S corporation and the corporation is subject to the franchise tax on general business corporations, the corporation is subject to the fixed dollar minimum tax determined under Tax Law section 210(1)(d).

A special rule applies in the case of an S corporation subject to the franchise tax on general business corporations where the shareholders have **not** made the election to be a New York State S corporation. In those instances, the shareholders will be deemed to have made the election if more than 50% of the S corporation's current year federal gross income is derived from investment income. The deemed election applies to the entire current tax year.

Estimated tax of nonresident shareholders – A New York S corporation that has income derived from New York sources may be required to pay estimated tax on behalf of its shareholders who are nonresident individuals. For more information, see the [instructions](#) for Form IT-2658, *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*.

For more information on S corporations, see [Publication 35](#), *New York Tax Treatment of S Corporations and Their Shareholders*.

For information on the fixed dollar minimum tax, refer to the [instructions](#) for [Form CT-3-S](#), *New York S Corporation Franchise Tax Return*, and Important Notice [N-07-1](#), *Important Information for New York S Corporations Subject to Article 9-A of the Tax Law*.

Corporation taxes

Corporations typically file franchise tax returns on an annual basis. The type of return filed depends on the type(s) of business conducted by the corporation.

- A *domestic corporation* is generally liable for franchise taxes for each fiscal or calendar year, or part thereof, during which it is incorporated, until it is formally dissolved by the Department of State. However, a domestic corporation that is no longer doing business, employing capital, or owning or leasing property in New York State is exempt from the fixed dollar minimum tax for years following its final tax year, provided it meets the requirements listed in [TSB-M-06\(5\)C](#), *Certain Domestic Business Corporations Exempt from the Article 9-A Fixed Dollar Minimum Tax*.
- Every *foreign corporation* that does business, employs capital, owns or leases property in a corporate or organized capacity, or maintains an office in New York State (whether or not the corporation has been authorized by the Department of State) must file a corporate tax return

and pay franchise tax. In addition, these foreign corporations must pay a license fee computed on [Form CT-240](#), *Foreign Corporation License Fee Return*. The fee is in addition to the annual franchise tax and is payable only once unless the corporation's capital share structure changes or the amount of the corporation's capital stock employed in New York State increases from the time the last license fee return was filed. Form CT-240 is filed with the first corporation franchise tax return.

Foreign corporations that are authorized to do business in New York State under Article 13 or 15-A of the Business Corporation Law are subject to an annual maintenance fee, whether or not they actually conduct business in New York State. If an authorized foreign corporation files a corporate tax return, the amount of the franchise tax is credited against the maintenance fee. If a foreign corporation authorized to do business in New York State is not required to file a corporate tax return, the corporation must file [Form CT-245](#), *Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability*, to remit the maintenance fee.

Most corporations are subject to the tax on general business corporations imposed by Article 9-A of the Tax Law. Each corporation computes a tax on four different measures:

- a tax measured by the entire net income base,
- a tax measured by the capital base,
- a tax measured by the minimum taxable income base, and
- a tax measured by the fixed dollar minimum.

The corporation pays the highest computed tax, plus a tax on the subsidiary capital base, if applicable. The tax on the capital base may not apply to certain small business corporations for their first two tax years.

- Railroad and trucking corporations are taxed under Article 9-A unless they elect to be taxed under the franchise taxes imposed by sections 183 and 184 of Article 9. To make the election, corporations must file [Form CT-187](#), *Election or Revocation of Election By Railroad and Trucking Corporations To Be Taxable Under Article 9*.
- Farmers, fruit growers, and similar agricultural corporations organized and operated on a cooperative basis as described in Article 6 of New York State's Cooperative Corporation Law are subject to the tax imposed by section 185 of Article 9 if they are formed under the laws of New York State or are conducting business or holding property in

New York State and must file [Form CT-185](#), *Cooperative Agricultural Corporation Franchise Tax Return*.

For more information, visit the Tax Department Web site or call our Corporation Tax Information Center at (518) 485-6027.

**Metropolitan
transportation
business tax
surcharge**

If a corporation (other than a New York S corporation) does business in the metropolitan commuter transportation district (MCTD), it must also file and pay a metropolitan transportation business tax surcharge (MTA surcharge) on business done in the MCTD.

The MCTD includes New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)), and the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

**Corporation
dissolution and
surrender of
authority**

A domestic corporation that is no longer doing business and wishes to be dissolved by the Secretary of State must first obtain written consent from the Tax Department.

A foreign authorized corporation (that will remain in existence in its home state) that wishes to surrender its authority to do business in New York State must first obtain written consent from the Tax Department.

Before the department will grant consent for corporate dissolution or surrender of authority, a corporation must:

- have filed all required tax returns, and
- not have any unpaid New York State taxes.

For more information, visit the Tax Department Web site, see [TSB-M-06\(5\)C](#), *Certain Domestic Business Corporations Exempt from the Article 9-A Fixed Dollar Minimum Tax*, or call the Tax Department's Corporation Dissolution Unit at (518) 485-2639.

III. Federal employer identification number (EIN)

Every business, except for certain sole proprietorships that do not have any employees, should have a federal employer identification number (EIN). Certain nonprofit organizations (churches, clubs, etc.), trusts, and estates must also have a federal EIN.

You may apply for a federal EIN for your business online through the Internal Revenue Service (IRS) Web site (www.irs.gov) or by filing federal [Form SS-4](#), *Application for Employer Identification Number*, with the IRS.

Form SS-4 is available on the IRS Web site or by calling the IRS Business and Specialty Tax Line at 1 800 829-4933.

For information on the federal requirements for EINs, see IRS [Publication 1635](#), *Understanding Your EIN - Employer Identification Numbers*.

If you are not required to have a federal EIN for your business, the Tax Department will assign an account number to be used on all of your New York State business tax records.

IV. Filing requirements for employers

Unemployment insurance, wage reporting, and withholding tax

If you hire employees, your business is subject to the laws requiring the withholding of federal social security taxes, as well as federal and state income taxes. You are also responsible for paying for unemployment insurance, workers' compensation and disability insurance, and for filing quarterly wage reports.

For more information relating to New York State unemployment insurance, income tax withholding (including New York City and/or Yonkers, if applicable), and wage reporting, see [Publication NYS-50](#), *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

For federal wage reporting and withholding information, see IRS [Publication 15](#), (*Circular E*), *Employer's Tax Guide*, which explains employer filing responsibilities and the withholding and payment of federal income and employment taxes.

New employer registration

New employers can obtain information on how to register for New York State unemployment insurance, wage reporting, and withholding tax by contacting either the New York State Department of Labor (DOL) or the Tax Department.

You should have your federal employer identification number (EIN) before you register as an employer with New York State.

- **New York State Department of Labor**

Web site: www.labor.ny.gov

Telephone assistance is available Monday through Friday by calling 1 888 899-8810 or (518) 485-8589.

- **New York State Tax Department**

Web site: www.tax.ny.gov

Telephone assistance is available Monday through Friday by calling (518) 485-6654.

Unemployment insurance

Generally, if your business has a gross payroll of \$300 or more in a calendar quarter, your business is subject to the New York State Unemployment Insurance Law and must register with DOL (see *New employer registration* on page 12). For information about unemployment insurance liabilities, call DOL toll free at 1 888 899-8810.

Wage reporting

The Tax Department is required to collect wage reporting information based on definitions used by DOL in administering the unemployment insurance program.

Every employer who is liable under the provisions of the New York State Unemployment Insurance Law is required to file a quarterly wage report with the department on [Form NYS-45](#), *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, and if needed, [Form NYS-45-ATT](#), *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return – Attachment*.

Forms NYS-45 and NYS-45-ATT may be filed online using the Tax Department's Web File system (at www.tax.ny.gov) or on paper.

Withholding tax

Every employer paying wages or making certain other payments (such as pensions) subject to New York State, New York City, or Yonkers income tax withholding must file a return and pay the taxes required to be withheld. In general, New York State conforms to federal withholding tax concepts.

For specific information, see [Form NYS-1](#), *Return of Tax Withheld*, the [instructions](#) for Form NYS-1, [Form NYS-45](#), *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, and the [instructions](#) for Form NYS-45.

New hire/rehire reporting requirement

You must report to the Tax Department certain identifying information about newly hired or rehired employees working in the state **within 20 calendar days** of the hiring date.

A newly hired or rehired employee means an employee:

- previously not employed by the employer, or
- previously employed by the employer but separated from such prior employment for 60 or more consecutive days.

The hiring date is the first day compensated services are performed by an employee. This is the first day any services are performed for which the employee will be paid wages or other compensation.

The following information must be provided for each newly hired employee:

- employee name (first, middle initial, last);

- employee address (street, city, state, and ZIP code);
- employee social security number;
- employer name;
- employer address (street, city, state, and ZIP code);
- employer identification number (assigned by IRS);
- if dependent health insurance benefits are available to the employee and if so, the date the employee qualifies for the benefits; and
- hire date.

New York State employers may report new hire information:

- electronically through the department's new hire Web site (www.nynewhire.com);
- by submitting a completed and legible copy of the employee's [Form IT-2104](#), *Employee's Withholding Allowance Certificate* (or [Form IT-2104-E](#), *Certificate of Exemption from Withholding*) in place of or in addition to the federal [Form W-4](#), *Employee's Withholding Allowance Certificate*.

Employers who are required to report to New York (and multistate employers who designate New York as their reporting state) should submit the new hire information:

- via the Internet at www.nynewhire.com;
- by fax to (518) 320-1080; or
- by mail to:

NYS DEPT OF TAXATION & FINANCE
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY, NY 12212-5119

For more information on the new hire reporting program and your responsibilities and requirements, visit the Tax Department's new hire Web site (www.nynewhire.com) or see [Publication NYS-50](#), *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

Employment verification system

You must maintain records that show you have reviewed documents that identify each employee and show that each employee is eligible to work in the United States.

You must have each employee complete federal [Form I-9](#), *Employment Eligibility Verification*. You must keep these forms for three years after the date an employee is hired or one year after the date that employment ends,

whichever is later. Form I-9 is available on the U.S. Citizenship and Immigration Services Web site (www.uscis.gov), or by calling their toll free forms request line at 1 800 870-3676.

For more information on the Federal Immigration Reform and Control Act or for general information from the USCIS, call the Office of Business Liaison at 1 800 357-2099.

Workers' compensation and disability benefits

You should be aware of the obligations you have to provide workers' compensation insurance and disability insurance to your employees. Information about these types of insurance and the forms needed to apply for the insurance are available from private insurance companies or from the local office of the State Insurance Fund. You can also get information on current rates for workers' compensation and disability insurance by visiting the State Insurance Fund Web site (www.nysif.com), or by calling the State Insurance Fund at 1 888 875-5790.

Metropolitan commuter transportation mobility tax (MCTMT) for employers

Certain employers that engage in business within the metropolitan commuter transportation district (MCTD) are liable for the MCTMT for a calendar quarter if they are required to withhold New York State income tax from wages paid to employees and their payroll expense for all covered employees is more than \$312,500 for that calendar quarter.

The MCTD includes New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)), and the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

For more information, see [Publication 420](#), *Guide to the Metropolitan Commuter Transportation Mobility Tax*, visit the Tax Department's Web site, or call (518) 485-2392.

V. Sales and use taxes

If you will be selling tangible personal property (goods), certain services, hotel occupancy, food or drink in a restaurant, tavern or other establishment, or receiving admission charges in New York State, you may be required to collect state and local sales and use taxes (sales tax).

See [Publication 750](#), *A Guide to Sales Tax in New York State*, and these Tax Bulletins for information about sales and use taxes, including information to help you determine if your business will be making sales of goods or services that are subject to sales tax:

- [Do I Need to Register for Sales Tax? \(TB-ST-175\)](#)
- [Exemption Certificates for Sales Tax \(TB-ST-240\)](#)
- [Filing Requirements for Sales and Use Tax Returns \(TB-ST-275\)](#)

- [How to Register for New York State Sales Tax \(TB-ST-360\)](#)
- [Quick Reference Guide to Taxable and Exempt Property and Services \(TB-ST-740\)](#)
- [Recordkeeping Requirements for Sales Tax Vendors \(TB-ST-770\)](#)

If you will be making taxable sales, you must be registered for sales tax purposes **before** you begin making sales of taxable goods and services.

In addition, you must be registered in order to issue or accept most New York State sales tax exemption documents. For example, when you (including a wholesale distributor or manufacturer) buy taxable goods or services that you intend to resell, you must provide the supplier with a properly completed exemption document (e.g., resale certificate) to make the purchase without payment of tax. In most cases, you must also be registered in order to issue that document. For information on the use and acceptance of exemption documents, see Tax Bulletin [Exemption Certificates for Sales Tax \(TB-ST-240\)](#), and [TSB-M-07\(1\)S, Electronic Resale and Exemption Documents for Sales and Compensating Use Taxes](#).

Note: If you are purchasing an existing business or purchasing or otherwise acquiring assets from an existing business, see Chapter VII, *Purchasing or acquiring a business or its assets* – **Caution**, starting on page 33.

Sales tax registration

If you are required to be registered, you must obtain a *Certificate of Authority* from the Tax Department. This certificate gives you the authority to collect the required sales tax, and to issue or accept sales tax exemption documents, including resale certificates used for purchasing inventory. **You must apply for your certificate at least 20 days before you begin operating your business.** If you begin your business before you receive a *Certificate of Authority*, you may be subject to substantial penalties (which are calculated based on the number of days you make sales without a Certificate of Authority).

To obtain a *Certificate of Authority*, apply using the [NYS License Center](#). For more information, see Tax Bulletin [How to Register for New York State Sales Tax \(TB-ST-360\)](#).

Taxable business purchases

If you are conducting business in New York State, you should be aware that you are required to **pay** state and local sales and use taxes in the following situations, whether or not you are required to be registered for sales tax purposes:

- You purchase taxable property (such as inventory) or services for resale, but you later use the property or services rather than reselling them.
- You purchase taxable property without payment of tax from a seller

who is located outside of New York State, and you use that property in this state.

- You purchase taxable gas or electricity without payment of tax from a seller who is located outside New York State, and you use that gas or electricity in this state.
- You send property out of New York State to have a taxable service performed on that property, do not pay tax, and then use that property in this state.
- You purchase property or services outside New York State and you pay the other state's tax, but you use the property in New York State (see [Publication 39](#), *A Guide to New York State Reciprocal Credits for Sales Taxes Paid to Other States*).
- You purchase taxable property, services, hotel occupancy, food or drink, or pay admission charges in New York State without payment of taxes.
- You purchase taxable property in one county or city in New York State and then use the property in a county or city with a higher rate of tax than where you purchased the property.
- You have a taxable service performed on property in one county or city in New York State and then use the property in a county or city with a higher rate of tax than where you had the taxable service performed.

Taxes due in the above situations are generally computed on the sales price paid. You compute the amount of sales and use taxes due by applying the combined state and local sales tax rate to the sales price. However, if you purchase and use the property outside New York State for more than six months before first using the property inside the state, tax due may be calculated on the lower of the sales price or the fair market value of the property at the time you bring it into this state.

If you purchase taxable property outside the state and then bring the property into New York State and use it while performing a contract for a period of less than six months, you may elect to calculate the tax due on the lower of (1) the sales price paid, or (2) the fair rental value of the property for the period of use within New York State. However, this applies only if the property is not completely consumed, or is not incorporated into real property, in New York State.

Under certain circumstances, the tax you paid to another state or local jurisdiction qualifies for credit against the New York State and local tax you owe. For more information, see [Publication 39](#), *A Guide to New York State*

Reciprocal Credits for Sales Taxes Paid to Other States.

Generally, you will not owe New York tax on property or services you purchased outside New York State before you become a resident of New York State. You are a New York resident when you:

- incorporate your business under the laws of New York State,
- conduct business or maintain a place of business within the state, or
- move into the state to live here.

This rule also applies in a similar manner to local sales and use taxes.

To report sales and use taxes:

- If you are registered or required to be registered with the department for sales tax purposes, you must report the sales and use taxes incurred in connection with the taxable business purchases with your monthly, quarterly, or annual sales tax return.
- If you are an individual, estate, or trust that is doing business in New York State and you are not registered or required to be registered for sales tax purposes, you are not required to file a monthly, quarterly, or annual sales tax return. Therefore, you must report the sales and use taxes incurred in connection with taxable business purchases on your personal income tax return, your fiduciary income tax return, on [Form ST-140](#), *Individual Purchaser's Annual Report of Sales and Use Tax*, or on [Form ST-141](#), *Individual Purchaser's Periodic Report of Sales and Use Tax*.
- If your business is a corporation, New York S corporation, partnership, limited liability partnership (LLP), or a limited liability company (LLC) that is not registered or required to be registered for sales tax purposes, you must report the sales and use taxes incurred in connection with the taxable business purchases on [Form ST-130](#), *Business Purchaser's Report of Sales and Use Tax*, within 20 days from the date the property or service purchased is first brought or delivered into New York State.

For more information on taxable business purchases, see [Publication 774](#), *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*.

**Terminating
business**

If you are registered for sales tax purposes and you sell or otherwise discontinue your business, you must surrender your sales tax *Certificate of Authority* with the final sales tax return. For more information, see Tax Bulletin [Amending or Surrendering a Certificate of Authority \(TB-ST-25\)](#).

The final sales tax return is due within 20 days of terminating business

operations. If you have any questions regarding this procedure, call the Sales Tax Information Center at (518) 485-2889.

If you plan to sell, transfer, or assign the assets of your business, you must give each prospective buyer a copy of [Form TP-153](#), *Notice to Prospective Purchasers of a Business or Business Assets*. This form advises buyers of the requirement to notify the department of the purchase.

VI. Miscellaneous taxes and fees

If you own or operate certain types of businesses, there may be additional tax requirements, including licenses and registrations. Below are brief descriptions of the various requirements. For further information, contact our Miscellaneous Business Tax Information Center at (518) 457-5735.

Please note: These licenses and registrations are not transferable. See *Licenses or registrations* on page 37 for more information.

Cigarettes and tobacco products

The following sections describe the licenses and registrations required for businesses dealing with cigarettes and tobacco products (cigars, roll-your-own tobacco (RYO), snuff, etc.). You may be required to obtain more than one type of registration or license described in this section, depending on the nature of your business.

For more information about the licenses and registrations described below, contact the New York State Tax Department Registration and Bond Unit at (518) 591-3111.

Sales tax registration requirement – You must be registered for sales tax purposes (see *Sales tax registration* on page 16) before any of the registrations or licenses described below will be approved. Sales tax registration is required even if your business will not actually collect or pay sales tax to the department.

Wholesale dealer of cigarettes

If you sell cigarettes to retail dealers or other persons for resale, or own, operate, or maintain vending machines upon premises owned by another person, you must be licensed as a wholesale dealer. For information on the licensing requirements for vending machines, see *Vending machine owner and operator* on page 22.

To apply for a license as a wholesale dealer of cigarettes, file [Form CG-100-W](#), *Application for License as a Wholesale Cigarette Dealer Other Than Those Who Only Operate Vending Machines*. A \$1,500 nonrefundable application fee must accompany your application form. Additionally, you must file a \$10,000 bond with the Tax Department before you will be registered as a wholesale dealer of cigarettes. Use [Form CG-100-C](#), *Checklist for Applications CG-100-A, CG-100-W*,

and *CG-100-V*, to ensure that all the necessary items are included with your application.

Once registered, wholesale dealers of cigarettes, including wholesale dealers who are also agents, must file a quarterly information return. For more information see:

- [TSB-M-10\(2\)M](#), *Wholesale Dealers of Cigarettes and Tobacco Products Must Begin Filing Quarterly Informational Returns*, and
- [N-12-2](#), *New Policy for Filing Wholesale Dealer of Cigarettes Informational Return*.

New York City – If you wish to sell cigarettes at wholesale in New York City, you need a New York City *Wholesale Cigarette License*. Contact the New York City Finance Department’s Wholesale Cigarette Licensing Unit at (718) 610-4080 for more information.

Cigarette agent

All cigarette packages held for sale in New York State must bear New York State cigarette tax stamps. If you want to purchase and affix New York State cigarette tax stamps to packages of cigarettes, you must first be licensed as a cigarette agent with New York State.

To apply, file [Form CG-100-A](#), *Application for License as a Cigarette Agent or Agent/Wholesaler*. A nonrefundable application fee of \$1,500 (\$3,000 if applying as both an agent and wholesale dealer) must accompany the application. Agents who wish to purchase cigarette tax stamps on credit must submit a cigarette credit bond or other acceptable security in the amount of the monthly credit desired. Use [Form CG-100-C](#), *Checklist for Applications CG-100-A, CG-100-W, and CG-100-V*, to ensure that all the necessary items are included with your application.

Once registered, you must file a monthly report, using [Form CG-5](#), *Nonresident Agent Cigarette Tax Report*, or [Form CG-6](#), *Resident Agent Cigarette Tax Report*.

If you wish to be licensed as a wholesale dealer of cigarettes (as described above) **and** as a cigarette agent, you should apply for both licenses using [Form CG-100-A](#), *Application for License as a Cigarette Agent or Agent/Wholesaler*.

New York City – If you wish to purchase and affix the joint New York State **and** New York City cigarette tax stamps to packages of cigarettes, you must also be licensed as a cigarette agent with New York City. Visit the New York City Finance Department’s Web site (www.nyc.gov/html/dof) for more information.

Wholesale dealer of tobacco products

You must be licensed as a wholesale dealer of tobacco products if you:

- sell tobacco products to retail dealers or other persons for purposes of resale;
- own, operate, or maintain one or more tobacco products vending machines in, at, or upon premises located within New York State that are owned or occupied by any other person; or
- sell tobacco products to an Indian nation or tribe or to a reservation cigarette seller on a qualified reservation.

To apply, file [Form MT-202](#), *Application for a License as a Wholesale Dealer of Tobacco Products or an Appointment as a Distributor of Tobacco Products*. No application fee is required. Use [Form MT-202-C](#), *Checklist for Form MT-202*, to ensure that all the necessary items are included with your application.

Once registered, you must file a quarterly report, using [Form MT-203-W](#), *Wholesale Dealer of Tobacco Products Informational Return*, and accompanying schedules ([Form MT-203-W-A](#) and [Form MT-203-W-T](#)), unless you are:

- licensed only to operate vending machines, or
- appointed or required to be appointed as a distributor of tobacco products by the department.

Note: If you do not file required returns, or if you file returns that are not properly completed, the department may cancel or suspend your wholesale dealer of tobacco products license.

Distributor of tobacco products

You must request appointment as a distributor of tobacco products if you:

- import or cause to be imported into this state any tobacco products for sale;
- manufacture any tobacco products in this state; or
- are located outside New York State and want to file returns and pay tax due on tobacco products sold, shipped, or delivered by you from outside the state to any person in the state.

To apply, file [Form MT-202](#), *Application for a License as a Wholesale Dealer of Tobacco Products or an Appointment as a Distributor of Tobacco Products*. Distributors of tobacco products are required to file monthly [Form MT-203](#), *Distributor of Tobacco Products Tax Return*.

Retail dealer

If you intend to sell cigarettes or tobacco products at retail in New York State, you must register with the department **before** making any sales.

To apply, file [Form DTF-716](#), *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. See Form DTF-716 for current application fees. Also use Form DTF-716 if you have already registered and wish to add new locations or additional vending machines.

Registrations expire on December 31 of each year and must be renewed annually, using Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. The department will automatically send registrants the renewal application prior to the renewal date.

New York City – If you intend to sell cigarettes at retail in New York City, you need a New York City *Retail Cigarette Dealer’s License*. For more information, contact the New York City Department of Consumer Affairs: Dial 311 from inside New York City; call (212) NEW YORK (639-9675) if your business is outside the five boroughs; or visit their Web site (www.nyc.gov/html/dca).

Vending machine owner and operator

Owners or operators of vending machines located in New York State through which cigarettes or tobacco products are sold must register with the department **before** making any sales.

To apply, file [Form DTF-716](#), *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. See Form DTF-716 for current application fees. Also use Form DTF-716 if you have already registered and wish to add additional vending machines.

Registrations expire on December 31 of each year and must be renewed annually, using Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. The department will automatically send registrants the renewal application prior to the renewal date.

If you own, operate, or maintain one or more cigarette or tobacco products vending machines located at premises owned or occupied by another person, you **must** possess a license as a wholesale dealer of cigarettes or as a wholesale dealer of tobacco products (see *Wholesale dealer of cigarettes* on page 19 and *Wholesale dealer of tobacco products* on page 21). There is no application fee or bond requirement for wholesale dealers that only operate vending machines.

Minimum cigarette prices

You cannot sell cigarettes for less than the New York State or New York City minimum prices (whichever apply). The following resources provide information on minimum cigarette prices:

- [Publication 509](#), *Minimum Wholesale and Retail Cigarette Prices*, indicates the minimum prices for standard brands and standard packages.
- [Publication 508](#), *Minimum Price List for Cigarettes (Sold by the carton, 20 cigarettes per pack/10 packs per carton)*, may be used to determine the minimum wholesale or retail cigarette selling prices for standard packages of 20 cigarettes per pack, 10 packs per carton.
- Your business's cigarette supplier.
- The Miscellaneous Business Tax Information Center at (518) 457-5735.

Tobacco Escrow Funds Act

Under the Tobacco Escrow Funds Act, cigarette and roll-your-own (RYO) tobacco manufacturers, cigarette stamping agents, and distributors of RYO tobacco must comply with certain requirements.

Cigarette and RYO tobacco manufacturers – Every manufacturer whose cigarettes or RYO tobacco are sold for consumption in New York State must issue a certification annually using [Form CG-30](#), *Certification of Tobacco Master Settlement Agreement Status*, to **all** of the following:

- the Commissioner of Taxation and Finance,
- the Attorney General of New York State,
- every licensed cigarette agent who sells the manufacturers' products in New York State, and
- any distributor of the manufacturer's RYO tobacco.

For more information, see [Form CG-30-I](#), *Instructions for Forms CG-30, CG-30.1, and CG-30.2*.

Cigarette stamping agents – A cigarette stamping agent may **not** affix stamps to a manufacturer's cigarettes if the agent has not received Form CG-30 from the manufacturer, or if the department advises the agent that the manufacturer is in violation of section 1399-pp of the Public Health Law or has filed a false certification. Cigarette stamping agents must provide information regarding the brands of cigarettes stamped each month using [Form CG-5/6-ATT](#), *Schedule B – Cigarette Packages Stamped During the Month*. For more information, see the [instructions](#) for

Form CG-5/6-ATT and [TSB-M-01\(7\)M](#), *Cigarette Manufacturer Certifications and Prohibition Against the Stamping of Certain Cigarettes*.

Distributors of tobacco products – If a distributor has not received Form CG-30 from a manufacturer, the distributor may not sell that manufacturer’s RYO tobacco in New York State.

Each month, distributors of tobacco products must provide certain information on RYO cigarette tobacco using [Form MT-203-ATT](#), *Information on Roll-Your-Own Cigarette Tobacco Manufactured or Imported by a Distributor*. For more information, see [TSB-M-06\(7\)M](#), *Reporting Requirements for Distributors of Tobacco Products that Import or Manufacture Roll-Your-Own Cigarette Tobacco*, and the instructions for Form MT-203-ATT.

Enforcement provisions for the sale, shipment, and possession of cigarettes and tobacco products in New York State

It is illegal for anyone engaged in the business of selling cigarettes to ship, or cause to be shipped, any cigarettes to a person in New York State unless the recipient is:

- a licensed or registered cigarette agent, wholesale dealer, or retail dealer;
- an export warehouse proprietor or a person operating a customs bonded warehouse; or
- an officer, employee, or agent of the federal or New York State government, or a political subdivision of either (acting in an official capacity).

Additionally, a cigarette stamping agent may not affix, or cause to be affixed, a New York State cigarette tax stamp to a package of cigarettes unless the cigarettes have been certified and marked as fire standards compliant, pursuant to section 156-c of the Executive Law.

For more information, see [TSB-M-03\(1\)M](#), *Enforcement Provisions Regarding the Sale, Shipment, and Possession of Cigarettes and Tobacco Products in New York State*, and [TSB-M-06\(8.1\)M](#), *Clarification of Fire Safety Provisions for Sales of Cigarettes as of August 16, 2007*.

Beverage container deposits

New York’s Returnable Container Act (RCA), commonly referred to as the *Bottle Bill*, requires every deposit initiator to collect a \$.05 deposit on beverage containers containing less than one gallon of carbonated soft drinks, beer, malt beverages, wine coolers, or water sold in New York.

A deposit initiator is the first bottler, distributor, dealer or agent to collect the deposit on a beverage container sold in New York State. You’re a deposit initiator if you:

- bottle beverages in beverage containers with an established deposit;
- distribute beverages in beverage containers with an established deposit and you did not purchase the containers from a registered deposit initiator;
- sell beverages in beverage containers and you did not purchase the containers from a registered deposit initiator; or
- act as an agent on behalf of a registered deposit initiator.

A deposit initiator is required to electronically register with the department using *Online Services* on the department's Web site. The department will electronically issue a registration certificate to you when your application is received (the review of your application may take up to 25 days). Once the registration certificate is issued, it is valid for at least three years, but may be subject to renewal at the discretion of the department.

You must electronically file your beverage container tax reports quarterly using the Beverage Container Web File service on the Tax Department's Web site.

For more information on the beverage container deposits, see [TSB-M-09\(2\)M](#), *Registration and Filing Responsibilities for Beverage Container Deposit Initiators*, see the Tax Department's Web site, or call (518) 485-2889.

For information on the bottle bill, visit the New York State Department of Environmental Conservation (DEC) Web site (www.dec.ny.gov).

Alcoholic beverages

You must register as a **distributor** of alcoholic beverages with the department before you:

- import or cause to be imported into New York State any alcoholic beverage that is or will be offered for sale, or used for any commercial purpose or, in the case of liquor, used for any purpose;
- produce, distill, manufacture, brew, compound, mix, or ferment any alcoholic beverages within New York State for sale; or
- purchase warehouse receipts and cause the removal of any alcoholic beverages stored in a warehouse in New York State.

For purposes of this section, *alcoholic beverages* include beer, cider, wine, and liquor.

Note: You **must** be licensed by the New York State Liquor Authority (under the Alcoholic Beverage Control Law) before your registration as a distributor of alcoholic beverages will be approved.

New York City – New York City imposes an alcoholic beverages tax on liquor containing more than 24% alcohol by volume, and on beer that is sold or used in New York City.

**Registrations,
licenses, and permits**

To register as a distributor, file [Form TP-215](#), *Application for Registration as a Distributor of Alcoholic Beverages*. No registration fee is required to apply to be a distributor of alcoholic beverages. You may be required to file a bond or other acceptable security with the department either before or after you register. The amount of the bond or other acceptable security will be determined by the department. Once registered, you must file monthly tax returns. However, cider distributors file annual returns, and certain beer and wine distributors may apply to file annual returns. For more information, see [Form MT-38](#), *Application for Annual Filing Status for Certain Beer and Wine Manufacturers*. For more information, contact the New York State Tax Department Registration and Bond Unit at (518) 591-3111.

Sales tax registration requirement – You must be registered for sales tax purposes (see *Sales tax registration* on page 16) before the registration described above will be approved. Sales tax registration is required even if you will not actually collect or pay sales tax.

Other federal and New York State requirements – The New York State Liquor Authority and the federal Alcohol and Tobacco Tax and Trade Bureau also require certain permits and licenses before your business can manufacture or distribute any alcoholic beverages. For application forms and additional information, visit the New York State Liquor Authority’s Web site (www.sla.ny.gov) or call (518) 474-3114.

For federal requirements, visit the federal Alcohol and Tobacco Tax and Trade Bureau Web site (www.ttb.gov) or call 1 877 882-3277.

**Direct wine shipments
into New York State
by out-of-state
wineries**

The Alcoholic Beverages Control Law allows certain out-of-state wine manufacturers to ship limited quantities of their wines directly to eligible consumers in New York State.

The out-of-state wine manufacturer must be:

- licensed by the New York State Liquor Authority as a direct shipper,
- registered with the Tax Department for sales tax purposes, and
- registered with the Tax Department as a distributor of alcoholic beverages.

For licensing information, call the New York State Liquor Authority at (518) 474-3114.

For more tax information on direct wine shipments, see [TSB-M-05\(6\)M, \(9\)S](#), *Tax information regarding direct wine shipments into New York State by out-of-state wineries*, and [TSB-M-09\(6\)M](#), *Annual Filing Option Available for Certain Wine Distributors*.

Petroleum products

If you import, produce, or sell motor fuel (for example, gasoline), diesel motor fuel (including #2 heating oil, #2 fuel oil, kerosene, and kero-jet fuel), or residual petroleum products, you may have to register with the department.

If you import, produce, or sell petroleum products, you may be required to pay both the motor fuel and diesel motor fuel excise tax (Article 12-A) and the petroleum business tax (Article 13-A). You may also be liable for prepaid sales tax.

If you import, produce, or sell certain alternative fuels (for example, ethanol or B20 biodiesel), see [TSB-M-06\(2\)M](#), *Excise Tax and Petroleum Business Tax Exemptions for Certain Alternative Fuels Beginning September 1, 2006*, and [TSB-M-06\(2.1\)M](#), *Additional Information Regarding B20 Fuel Under the Excise Tax and Petroleum Business Tax (Articles 12-A and 13-A)*.

To apply for any of the petroleum product registrations described in the following sections, file [Form TP-650](#), *Application for Registration under Articles 12-A and 13-A*, unless otherwise indicated.

Bonding requirement – You may be required to file a bond or other acceptable security with the department before any of the registrations described below can be issued. The amount of the bond or other acceptable security may vary.

Contact the New York State Tax Department Registration and Bond Unit at (518) 591-3111 for more information on the licenses and registrations described in the sections below.

Sales tax registration requirement – You must be registered for sales tax purposes (see *Sales tax registration* on page 16) before any of the registrations or licenses described below will be approved. Sales tax registration is required even if your business will not actually collect and pay sales tax to the department.

Distributor of motor fuel

You must register as a distributor of motor fuel if you:

- import motor fuel into New York State (or cause it to be imported) for use, sale, distribution, or storage within New York State; or
- produce, refine, manufacture, or compound motor fuel within New York State.

The minimum amount of bond or other acceptable security is \$50,000. Once registered, you must file monthly tax returns.

Importing/exporting transporter

You must register as an importing/exporting transporter if you:

- transport motor fuel into New York State by barge, pipeline, truck, railroad, or other means for use, distribution, storage, or sale in New York State, or
- transport motor fuel that is being exported out of New York State.

The amount of the bond or other acceptable security is \$2,000. Once registered, you must file monthly transportation reports.

Terminal operator

You must register as a terminal operator if you maintain or control a motor fuel storage facility with a capacity of at least 50,000 gallons.

The amount of the bond or other acceptable security is \$10,000. Once registered, you must file monthly inventory reports.

Distributor of diesel motor fuel

You must register as a distributor of diesel motor fuel if you:

- import diesel motor fuel into New York State (or cause it to be imported) for use, distribution, storage, or sale within New York State;
- produce, refine, manufacture, or compound diesel motor fuel in New York State; or
- sell diesel motor fuel other than at retail directly into the fuel tank of a motor vehicle.

The amount of the bond or other acceptable security will be determined by the department. Once registered, you must file monthly tax returns.

Retailer of non-highway diesel motor fuel only

If you meet the conditions to register as a distributor, but you only plan to sell non-highway diesel motor fuel to consumers, you may register as a *retailer of non-highway diesel motor fuel only* (RONDO).

As a RONDO you may not make a sale into a bulk storage tank equipped with a nozzle capable of fueling a motor vehicle (for example, service stations, truck stops, and construction sites), except for delivery at a farm site for direct production by farming of tangible personal property for sale.

Distributor of kero-jet fuel only

If you are a fixed-base operator that makes no sales of kero-jet fuel other than the retail sale delivered directly into the fuel tank of an airplane for use in that airplane from a fixed and permanent place at an airport in New York State, you may register as a distributor of kero-jet fuel only.

The amount of the bond or other acceptable security will be determined by the Tax Department.

Once registered, you must file monthly or quarterly tax returns.

Aviation fuel business

Generally, you must register as an aviation fuel business if you import kero-jet fuel into New York State in the fuel tanks of your aircraft, and you are not otherwise registered as a distributor of diesel motor fuel or kero-jet fuel only. No bond or other security is required. Once registered, you must file monthly tax returns.

If you are an aircraft operator that is not an airline, you may be allowed to file [Form PT-351](#), *Aircraft Fuel Consumption Tax Return*. For more information, see the instructions for Form PT-351.

Residual petroleum product business

You must register as a residual petroleum product business if you:

- import residual petroleum product (or cause it to be imported) for use, distribution, storage, or sale in New York State;
- produce, refine, manufacture, or compound residual petroleum products within New York State; or
- sell or use residual petroleum products within New York State, other than the self-use of products which you purchased at retail.

The amount of the bond or other acceptable security will be determined by the department. Once registered, you must file monthly tax returns.

Highway use and fuel use taxes

If you operate certain vehicles on the public highways of New York State, you may be subject to the highway use tax (also referred to as the truck mileage tax or TMT) and the fuel use tax (also referred to as the International Fuel Tax Agreement or IFTA).

For additional information applicable to highway use tax and fuel use tax as described in the sections below, see:

- [Publication 538](#), *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*
- [Publication 536](#), *International Fuel Tax Agreement (IFTA) A Guide for New York State Carriers*

Highway use tax

The highway use tax (HUT) is imposed on motor carriers operating certain motor vehicles on New York State public highways (excluding toll-paid portions of the New York State Thruway). The tax is based on mileage traveled on New York State public highways and is computed at a rate determined by the weight of the motor vehicle and the method that you choose to report the tax.

- *Gross weight method* – You must register and pay for any truck, tractor, or other self-propelled vehicle with a gross weight of more than 18,000 pounds.
- *Unloaded weight method* – You must register and pay tax for any truck with an unloaded weight of more than 8,000 pounds and any tractor with an unloaded weight of more than 4,000 pounds.

You must use the same method for all your motor vehicles.

Carriers are required to obtain a certificate of registration and decal for each vehicle subject to the highway use tax. There are various types of highway use tax certificates of registration and decals that are issued based on the nature of the operations of the vehicle and how quickly the credentials are needed.

You may obtain and manage various operating credentials and registrations over the Internet, including highway use tax registrations and decals, by accessing *One Stop Credentialing and Registration – OSCAR* – (at www.oscar.ny.gov).

You may also obtain certificates of registration and decals by:

- filing [Form TMT-1](#), *Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC) Certificates of Registration (C of R) and Decals*, with the Tax Department; or
- contacting various permit services bureaus located throughout the country.

You must file returns monthly, quarterly, or annually, based on your tax liability. Most returns can be filed online using the Highway Use Tax Web File service on the Tax Department Web site.

Fuel use tax

The fuel use tax is imposed on the operation of qualified motor vehicles in New York State. The purpose of the fuel use tax is to subject fuel purchased without paying the New York State fuel taxes (whether purchased outside the state or within New York State without tax) and used to operate qualified motor vehicles on the state's public highways to the same taxes imposed on fuel purchased in-state.

A qualified motor vehicle is a motor vehicle, other than a recreational vehicle, that has two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds; or has three or more axles regardless of weight; or is used in combination and the gross vehicle weight of the combination is more than 26,000 pounds.

The fuel use tax is based on the number of gallons of fuel used by a qualified motor vehicle operating on the public highways of New York State, including the toll-paid portion of the New York State

Thruway. The number of gallons is multiplied by an aggregate rate that consists of a fuel tax component, a sales tax component, and a petroleum business tax component.

A credit against the fuel use tax is allowed for fuel that you purchase tax paid in New York State, and placed into the fuel tank of a qualified motor vehicle.

International Fuel Tax Agreement (IFTA) – New York State is a participating member of IFTA. The agreement, which is in effect in most states and Canadian provinces, simplifies the reporting of fuel taxes for interstate and international carriers by allowing you to report to your base jurisdiction the total amount of fuel taxes that you owe to all the various IFTA member jurisdictions.

If you operate one or more qualified motor vehicles in New York State and in one or more other IFTA jurisdictions, you must obtain an IFTA license and obtain decals for each vehicle from your base jurisdiction. If your base jurisdiction is New York State, use [Form IFTA-1](#), *New York State International Fuel Tax Agreement (IFTA) License Application*, to apply for an IFTA license and decals. If you already have an IFTA license, you may buy IFTA decals online at OSCAR or use [Form IFTA-9](#), *Application for Additional Decals, Replacement Decal(s), or Duplicate License*.

You must file returns quarterly based on your tax liability. Returns must be filed online using the IFTA Web File service on the Tax Department Web site.

If you are not required to be licensed under IFTA, and you operate qualified motor vehicles on New York State public highways (including the Thruway) that consume fuel purchased without New York taxes included, you must file [Form MT-903-FUT](#), *Fuel Use Tax Return*, to report and pay your fuel use tax obligation.

Taxes for furnishing utility and telecommunication services

Any utility selling or furnishing utility services and any providers of telecommunications services may be subject to tax on gross income or gross receipts from these services.

If you sell or furnish the transportation, transmission, or distribution of gas, electricity, steam, water, or refrigeration, and you are subject to the supervision of the Public Service Commission, see [Form CT-186-P](#), *Utility Services Tax Return – Gross Income*, and its [instructions](#).

If you provide telecommunications services by the use of wires, cables, fiber optics, lasers, microwaves, radio waves, satellites or similar media, or any combination of these media, see [Form CT-186-E](#), *Telecommunications Tax Return and Utility Services Tax Return*, and its [instructions](#).

If you sell utility services or telecommunications services and do business in the Metropolitan Commuter Transportation District (MCTD), you must also file and pay the metropolitan transportation business tax surcharge (MTA surcharge) on gross receipts from sales of utility or telecommunications services in the MCTD. Report the MTA surcharge on Form CT-186-E.

The MCTD includes New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)), and the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

Waste tire management fee

If you sell new tires or sell vehicles with new tires within New York State, you are required to collect a fee of \$2.50 on each new tire sold within the state. The fee applies to motor vehicle tires, including tires for cars, trucks, trailers, farm and other tractors, motorcycles, all-terrain vehicles, and limited use vehicles. All new tires included with the sale of a new or used vehicle, including spare tires, are subject to the fee.

Sales of the following tires are **not** subject to the fee:

- used or recapped tires;
- mail-order, phone-order, or Internet sales where the tires are delivered to the purchaser by the U.S. Postal Service or a common carrier; and
- tires sold solely for resale provided the subsequent retail sale within New York State is subject to the fee.

You must file returns on a quarterly basis with the department and remit \$2.25 for each tire sold during the quarter. This allows you to retain 25 cents for each tire sold to help defray administrative costs.

For more information, see [Form MT-170, Waste Tire Management Fee Quarterly Return](#), [Form MT-171, Waste Tire Management Fee Exempt Purchase Certificate](#), and visit the Tax Department's Web site.

New York City taxicab and hail vehicle trip tax

A tax of 50 cents per trip is imposed on every taxicab ride and hail vehicle trip that starts in New York City and ends within the Metropolitan Commuter Transportation District (MCTD). The MCTD includes New York City (the five counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)), and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

If you are licensed by the Taxicab and Limousine Commission of New York City (TLC) to own and operate a medallion taxicab or to provide hail vehicle trips, you must pay the tax. If you own or operate a medallion taxicab and have designated an agent, the agent is jointly liable for the tax

on the trips occurring during the period that the designation is in effect and the agent should pay the tax and file returns on behalf of the owner.

Medallion owners (or their agents) and hail bases must file returns online at the Tax Department's Web site on a quarterly basis and remit 50 cents for each taxicab ride and hail vehicle trip subject to tax.

For more information see the Tax Department's Web site and [TSB-M-12\(3\)M.7\(S\)](#), *Tax on Hail Vehicle Trips in the Metropolitan Commuter Transportation District Beginning June 1, 2012*.

Note: As of the date this publication was issued, no vehicles were authorized as hail vehicles by the TLC. See the TLC Web site for the latest information (www.nyc.gov/tlc).

Boxing and wrestling exhibitions tax

If you are a promoter of professional or amateur boxing, sparring, or wrestling exhibitions or matches, you must report and pay the boxing and wrestling exhibitions gross receipts tax. For additional information on this tax, see the [instructions](#) for Form MT-160, *Boxing and Wrestling Exhibitions Tax Return*.

Every promoter holding boxing or wrestling events in New York State must register with the New York State Athletic Commission prior to holding an event and submit event-specific reports. Refer to the New York State Athletic Commission's Web site (www.dos.ny.gov/athletic/index.html) for additional information.

VII. Purchasing or acquiring a business or its assets – Caution

Sales tax information

If you are purchasing or otherwise acquiring some or all of the business assets of an existing business that is registered or required to be registered for sales tax purposes, other than in the ordinary course of the seller's business, you may be held personally liable for any sales and use taxes determined to be due from the seller unless you comply with the notification and other requirements applicable to these business asset purchases. You may be held liable for the amount of the seller's liability for unpaid sales and use taxes up to the sales price or fair market value of the assets you purchased or acquired, whichever is greater.

These requirements apply whether the assets you are acquiring are tangible personal property, intangible property, or real property.

The sale, transfer, or assignment of business assets in whole or in part, other than in the ordinary course of business, by a person required to collect and remit sales tax to the Tax Department is called a *bulk sale transaction*.

As the purchaser, transferee, or assignee (purchaser) in a bulk sale transaction, you will not be held liable for the seller's unpaid sales and use tax liability if you comply with all the following requirements.

1. **Notify the Tax Department** – You must notify the department of the pending bulk sale transaction by filing [Form AU-196.10](#), *Notification of Sale, Transfer or Assignment in Bulk*, **at least 10 days before paying for or taking possession of any business assets, whichever occurs first.**

You must send Form AU-196.10 by registered mail to the address given on the form. While the seller is supposed to advise the purchaser of this notification requirement, the failure of the seller to give this notification does not relieve the purchaser of the obligation to timely notify the Tax Department of the planned bulk purchase, nor does it relieve the purchaser of any liability for the seller's unpaid sales and use taxes. When the 10th day falls on a Saturday, Sunday or legal holiday in New York, notice will be timely if given on the next succeeding day that is not a Saturday, Sunday or legal holiday in New York.

2. **Withhold consideration payable to the seller until authorized to release it by the Tax Department** – Within 5 business days of receiving a timely filed Form AU-196.10, the department will advise you if it is possible that the seller has any unpaid sales and use taxes.

If the seller has unpaid sales or use taxes or is selected for additional review or audit, the department will send you Form AU-196.2, *Notice of Claim to Purchaser*, which will advise you not to release any consideration to the seller until authorized by the department.

If the seller does not have any unpaid sales or use taxes and if an additional review or audit is not necessary, the department will send you Form AU-197.1, *Purchaser's and/or Escrow Agent's Release-Bulk Sale*, which allows you to turn over any consideration to the seller.

If the Tax Department:

- fails to issue the purchaser Form AU-196.2 within 5 business days after receipt of a properly completed and timely filed AU-196.10, or
- incorrectly advises the purchaser that the seller has no outstanding liability by sending Form AU-197.1,

the purchaser will not be held liable for any of the seller's unpaid sales and use taxes and may pay the seller the full purchase price.

Note: Whether a purchaser receives Form AU-197.1 or AU-196.2 from the Tax Department, the assets purchased from the seller may still be subject to the department's liens if there are outstanding warrants or judgments against the seller for past unpaid sales and use taxes.

For purposes of the department's obligation to respond within 5 business days, the date of receipt of Form AU-196.10 by the department will be the date it was actually delivered to the Bulk Sales Unit of the Audit Division. However, the date of receipt will not be earlier than 10 days before the scheduled date of sale or the actual date of sale, whichever is later. The actual date of sale is the date of payment or the date the purchaser takes possession of the assets acquired, whichever is earlier.

If you receive Form AU-197.1, you may pay the seller the full purchase price. The department will not hold you liable for any of the seller's unpaid sales and use taxes, although the **assets** you purchased may still be subject to the department's liens if there are outstanding warrants or judgments.

If you receive Form AU-196.2, you will be advised **not** to pay the seller until the department completes its review of the seller's sales tax account. Within 90 days of the receipt of Form AU-196.10, the department must notify you (and the seller) of the actual amount of sales and use taxes due from the seller for which you can be held liable on account of the bulk sale. Upon receipt of Form AU-196.2, you may wish to consult a tax practitioner about the best course of action to take.

For more information on bulk sale transactions, see [TSB-M-83\(6\)S](#), *Guidelines for Bulk Sales Transactions*.

In addition to your obligations and requirements with respect to sales and use taxes accrued and determined to be due to the department from the seller, you are also responsible for paying the sales tax due, if any, on your purchase of any tangible personal property or taxable services in the bulk sale transaction. Sales tax is not imposed on the sale of real property or intangible assets, such as goodwill.

If you have any questions about the bulk sale requirements, call the Tax Department at (518) 937-9400. Please have either the assigned bulk sale case number or the name and the sales tax identification number of the seller or the purchaser available when you call.

Sales tax registration requirement – If, as the owner of a new business, you will be making taxable sales, renting hotel or motel rooms, making admission charges, or issuing or accepting certain exemption certificates, you must register for sales tax purposes. For more information, see the Tax Department Web site and *Sales tax registration* on page 16.

Bulk sale transactions (examples)

Example 1: Corporation A, a person required to collect sales tax, sells its business assets to Corporation B. The sale by Corporation A is a bulk sale transaction.

Example 2: Corporation A, a person required to collect sales tax, transfers all of its business assets to Corporation B in exchange for stock in Corporation B. The transfer of Corporation A's assets to Corporation B is a bulk sale transaction.

Example 3: Corporation A purchases all the issued and outstanding stock of Corporation B, a person required to collect sales tax. Corporation A and Corporation B will continue to exist as separate legal entities. Since Corporation A purchased stock, not assets, and since Corporation B retains its business assets, this is **not** a bulk sale transaction.

Example 4: Corporation A, a person required to collect sales tax, sells its entire inventory, which is purchased by Corporation B for resale. The sale by Corporation A is a bulk sale transaction.

Example 5: Mr. Smith, a person required to collect sales tax, makes a gift of all of his business assets to another person. This transfer by Mr. Smith is a bulk sale transaction.

Real estate transfer tax information

If you are acquiring a business that has an interest in real property, such as a deed or a lease, the transaction may be subject to the real estate transfer tax. In addition, the tax applies:

1. when a person or group of persons acting in concert **acquires** a controlling interest in a partnership, corporation, or other entity with an interest in real property, or
2. when a person or group of persons acting in concert **transfers** a controlling interest in a partnership, corporation, or other entity with an interest in real property.

Caution: The tax may apply when you acquire a minority interest that is part of a larger transaction, or when the seller transfers a minority interest that is part of a larger transaction.

Controlling interest means:

1. in the case of a corporation, either 50% or more of the total combined voting power of all classes of stock of the corporation, or 50% or more of the capital, profits, or beneficial interest in the voting stock of the corporation; and

2. in the case of a partnership, association, trust, or other entity, 50% or more of the capital, profits, or beneficial interest in the partnership, association, trust, or other entity.

The seller of the real property is responsible for paying the tax. However, if the seller fails to pay the tax or is exempt, the purchaser must pay the tax. For more information, see [Form TP-584](#), *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax*, and the [instructions](#) for Form TP-584.

Note: If you are purchasing a business that owns an interest in real property from a nonresident individual, estate, or trust, then the transferor/seller may be required to complete [Form IT-2663](#), *Nonresident Real Property Estimated Income Tax Payment Form*, and pay the estimated personal income tax due, if any, **before** you may have the deed recorded. For more information, see the [instructions](#) for Form IT-2663.

Licenses or registrations

Any license or registration that is required for sales tax or any of the miscellaneous taxes (see *Miscellaneous taxes and fees* starting on page 19) may **not** be transferred to you or your business from another individual or business, even when you purchase an existing business. You must apply for new registration forms for your business. For additional information on license or registration requirements, contact the New York State Tax Department Registration and Bond Unit at (518) 591-3111.

VIII. Business incentives

New York State offers a number of significant tax incentives designed to enhance economic development, stimulate capital investment, and encourage revitalization of distressed areas.

The broad range of tax credits available to businesses underscores the state's commitment to attract and foster growth in the business community. These credits provide significant tax relief to businesses to encourage job creation and to ensure competitiveness in a global marketplace. For additional information on New York State tax credits, visit the Tax Department Web site.

IX. Additional information

Recordkeeping for small businesses

As the owner of a business, you must keep records that enable you to prepare complete and accurate tax returns for that business. You must also keep documents, such as canceled checks, paid invoices, or both, to back up your records. These records are used to prepare complete and accurate tax returns for your business.

Generally, you may retain any required records in either hard-copy or electronic format (or both). These records should be maintained in a manner so that one period may be compared with another.

Sales and use tax recordkeeping

If you must register for sales and use tax purposes, or if your business has voluntarily registered for sales tax purposes, you must keep detailed records of all sales by jurisdiction. You must also maintain a method of associating an exempt sale to a particular purchaser with the exemption certificate you have on file for that sale or purchaser. If you issue exemption certificates when you make purchases, you must maintain records of these purchases, substantiating exempt use.

For specific recordkeeping requirements for sales and use tax, see [Publication 750, A Guide to Sales Tax in New York State](#), and Tax Bulletin [Recordkeeping Requirements for Sales Tax Vendors \(TB-ST-770\)](#). To look up sales and use tax rates by jurisdiction online, visit the Tax Department Web site and access *Online Services*.

Tax year

For federal tax purposes, income and corporation franchise taxes are based on a 12-month period called a federal tax year. There are two kinds of tax years.

- 1) A *calendar tax year* is 12 consecutive months beginning January 1 and ending December 31.
- 2) A *fiscal tax year* is 12 consecutive months ending on the last day of any month except December (including a 52 – 53 week year).

For New York State income and corporation franchise tax purposes, you must use the same tax year as you use for federal tax purposes.

Your federal tax year is established when you file the first federal tax return for your business. You must continue to use this tax year unless you receive approval from the IRS to change the tax year.

Note: The annual reporting period for sales tax purposes runs from each March 1 through the last day of the following February, which may differ from the *tax year* of a business as described above.

Accounting methods for income and corporate franchise taxes

An accounting method is a set of rules used to determine when and how the income and expenses of your business are recorded.

You **must** use the same method of accounting for New York income tax and corporate franchise tax purposes that your business uses for federal tax purposes. The accounting method for your business is established when you file the first federal income tax return for your business. You must continue to use this accounting method unless you have received approval from the IRS to change it.

You may use any of the following accounting methods:

- cash method;
- accrual method;
- special methods of accounting for certain items of income and expenses; or
- combination method, using elements of both the cash and accrual methods.

The accounting method you use will generally be acceptable if the method is consistently applied, in accordance with generally accepted accounting principles, and clearly reflects the business's income. If you operate more than one business, you may use different accounting methods for each. You must keep complete records and separate books for each business.

If you are using the cash method for your business, report income when the money is actually or constructively received and report expenses when the bills are actually paid. If you are using the accrual method for your business, report income when it is earned (whether or not it has been received) and report expenses when they are incurred (regardless of when they are paid).

For more information on the cash method, the accrual method, and other accounting methods, visit the IRS Web site (www.irs.gov) and refer to IRS [Publication 538](#), *Accounting Periods and Methods*.

Accounting methods for sales and use tax

Generally, sales and use taxes are remitted to New York State with the sales tax return filed for the period in which the sales occur, regardless of when payment is received (the accrual method).

However, certain lumber dealers and other materialmen may elect to remit sales tax on the cash basis (reporting the sale in the period that they actually receive payment for certain taxable sales). For more information, see [Form ST-112](#), *Annual Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Option*, and [TSB-M-99\(2\)S](#), *Materialmen - Pay When Paid*.

In addition, special rules apply to hotel room remarketers. For more information, see [TSB-M-12\(8\)S](#), *2012 Budget Legislation Affecting the Sales Tax Obligations of Hotel Room Remarketers*.

Bookkeeping systems

You may use one of two bookkeeping systems: single-entry or double-entry. The single-entry system is easier to keep; the double-entry system, although more complex, assures better accuracy and control.

- 1) **Single-entry system.** A single-entry system is based on the income statement (profit or loss statement). It is a simple system that records the flow of income and expenses using a daily summary of cash receipts and monthly summaries of receipts and disbursements.
- 2) **Double-entry system.** A double-entry system uses journals and ledgers. Transactions are first entered in a journal and then posted to ledger accounts. These accounts show income, expenses, assets, liabilities, and net worth. At the end of an accounting period, you will be able to prepare a profit and loss statement reflecting current operations, and a balance sheet showing the overall financial position of your business.

For more information, see IRS [Publication 583](#), *Starting a Business and Keeping Records*. In addition, office supply stores sell a variety of complete bookkeeping systems, and also many recordkeeping forms and other materials that may help you.

You must determine what kind of system will be most comfortable for you and best suited to your business needs. You may want professional advice in establishing a system for your business.

Privacy and confidentiality

The Tax Law contains strict secrecy provisions to protect the confidentiality of tax returns and tax return information. Consequently, you must give specific written authorization to a practitioner, paid preparer, or other representative before he or she is allowed to represent you before the Tax Department or the Division of Tax Appeals, or before he or she is given access to the confidential tax information of your business. There are various levels of authorization your business can give.

Power of attorney

A power of attorney is evidence that a practitioner or other person may act on your behalf. The power of attorney must contain explicit authorization for your representative to act for your business, and must be properly completed and signed.

The department prefers that practitioners use department power of attorney (POA) forms, such as [Form POA-1](#), *Power of Attorney*. However, the department will accept other forms if they contain all the required information. Form POA-1 may be used for New York State and/or New York City tax matters. However, a separate copy of the POA must be filed with each agency you are appearing before (e.g., NYS Tax Department, NYC Department of Finance, NYS Tax Appeals Tribunal, or NYC Tax Appeals Tribunal).

For more information on powers of attorney, including the most current version of Form POA-1, visit the Tax Department Web site.

Tax information authorization

You can authorize the department to release specific items of tax information to your appointee without a power of attorney. However, the authorization does not allow your appointee to act on your behalf.

File [Form DTF-280, Tax Information Authorization](#), to allow your appointee to communicate with the department, verbally or in writing, regarding specific confidential tax information.

Third-party designee

You can authorize any person (third-party designee) you choose to discuss certain current tax returns with the department. To authorize a third-party designee, check the **Yes** box in the *Third-party designee* area of your tax return, if applicable, and enter the information requested.

If you mark the **Yes** box, you are authorizing the department to discuss with your designee any questions that arise during the processing of the return for your business. You are also authorizing the designee to:

- give the department any information that is missing from the return;
- call the department for information about the processing of the return or the status of a refund or payment(s); and
- respond to certain department notices that your business shares with the designee about math errors, offsets, and return preparation. The department will **not** send notices to the designee.

You are not authorizing the designee to receive any refund check, bind your business to anything (including additional tax liability), or otherwise represent your business before the department. If you want the designee to perform those services for you, you must file a power of attorney.

E-ZRep Form TR-2000, Tax Information Access and Transaction Authorization

E-ZRep Form TR-2000, *Tax Information Access and Transaction Authorization*, allows your tax professional to:

- access and receive confidential information about your business; and
- conduct transactions on your behalf through a Tax Professional Online Services account.

See the Tax Department Web site and Form TR-2000.1, *E-ZRep Tax Information Access and Transaction Authorization Information Page*, for a complete list of online services that you can authorize your tax professional to use on your behalf through a completed E-ZRep Form TR-2000.

Online Services

The Online Services section of the Tax Department Web site offers secure and convenient access to a variety of tax services. Access is available 24 hours a day, 7 days a week (excluding scheduled maintenance). Once

registered you can access available account information and services for your own business.

The Online Services section allows you to:

- Pay estimated income tax.
- View and reconcile estimated tax accounts.
- View and pay tax bills (all taxes).
- Web File for sales, withholding, corporation, Metropolitan Commuter Transportation Mobility (MCTMT), and New York City taxicab and hail vehicle trip taxes.
- File annual information returns for motor vehicle insurers, franchisors, and alcoholic beverage wholesalers.
- Register and file for beverage container tax.
- Upload a wage reporting file.

For more information and services, visit the Tax Department Web site and access *Online Services*.

Change in your business information

The Tax Department maintains and updates the various tax records associated with each business in New York State.

You must file [Form DTF-95](#), *Business Tax Account Update*, with the department if at any time while it is in operation your business changes its:

- name;
- employer identification number (EIN);
- mailing address;
- location address;
- telephone number or fax number; or
- owner, officer, or responsible person information, etc.

You may report an address change or a change to your telephone, fax number, or the “*doing business as*” name through your Online Services account on our Web site or by calling the appropriate business tax phone number located on our Web site. If you are **only** reporting address changes, you may also use [Form DTF-96](#), *Report of Address Change for Business Tax Accounts*.

These forms allow us to properly update our records for your business and, if applicable for sales tax purposes, send you a revised *Certificate of Authority* for your business.

If you are required to collect sales and use taxes and you change your organizational structure (for example, sole proprietorship to corporation), you must register online as a new business. You must also file a final sales tax return for your old business and surrender its sales tax *Certificate of*

Authority. For more information on filing a final sales tax return, see *Terminating business* on page 18.

Permits and licenses

As a prospective owner of a new business or expanding business, you should be aware of permits and licenses that you may need. The *NYS License Center* provides specific information on New York's requirements for a business and allows you to apply for certain business licenses. For more information visit the Web site or call (518) 474-8275.

You may also be required to obtain local permits and licenses in the county, city, town, or village where your business is located and where it will be transacting business. You should contact these local authorities before you begin your business. Contact numbers for New York City can be found starting on page 46 of this guide.

X. New York State assistance

Department of Taxation and Finance

Visit our Web site (www.tax.ny.gov) for the most up-to-date tax information. Additionally, you can register with *Online Services* for convenient access to a variety of tax services.

Business Tax Information

- **Corporation tax** – (518) 485-6027.
- **Corporation dissolution** – (518) 485-2639.
- **Sales tax** – (518) 485-2889.
- **Withholding tax** – (518) 485-6654.
- **Miscellaneous business tax information** – (518) 457-5735.
- **Registration and Bond Unit** – For information applicable to licenses and registration for cigarettes and tobacco products, call (518) 591-3111.
- **Real estate transfer tax and mortgage recording tax** – (518) 457-8637.
- **Metropolitan commuter transportation mobility tax (MCTMT)** – (518) 485-2392.

New Hire Reporting

Visit the New York New Hire Web site (<http://www.nynewhire.com/>), or call (518) 320-1079

Personal Income Tax Information Center

For information on filing New York State personal income tax returns call (518) 457-5181.

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.

Bulk Sales Unit

For important sales tax information for those purchasing or acquiring a business or the assets of a business, call (518) 937-9400.

Forms and publications

To order Tax Department forms and publications, call (518) 457-5431.

Department of State

The Department of State provides information on forming corporations, and licensing and registration requirements for various types of businesses. It also provides information to foreign corporations who want to be authorized to do business in New York State.

Visit their Web site (www.dos.ny.gov) or call: (518) 474-4429 or (212) 417-5747.

State Liquor Authority

The State Liquor Authority provides information and application forms for permits and licenses to distribute any alcoholic beverages.

Visit their Web site (www.sla.ny.gov) or call (518) 474-3114.

New York State Insurance Fund

Contact the State Insurance Fund for information regarding workers' compensation and disability insurance. Visit their Web site (www.nysif.com) or call 1 888 875-5790.

The NYS License Center

Visit the *NYS License Center* if you are starting a new business or expanding your current business. This site will help you find the New York State business permits you may need.

Department of Labor

Contact the Department of Labor for information regarding unemployment insurance. Visit their Web site (www.labor.ny.gov) or call: toll free 1 888 899-8810 or (518) 457-4179.

Empire State Development

Contact Empire State Development for information regarding business opportunities and tax and financial incentives in New York State. Visit their Web site (www.empire.state.ny.us) or call: 1 800 STATE NY or 1 800 782-8369.

Department of Health

Contact the Department of Health for information regarding cigarette and tobacco sales requirements and restrictions. Visit their Web site (www.health.ny.gov) or call:

Tobacco Control Unit

(518) 474-1515

Center for Environmental Health

(518) 402-7600

XI. New York City (NYC) assistance

General information

Visit New York City's official Web site (www.nyc.gov) or call New York City's information number for **all** New York City agencies and services.

Dial 311 from within the city or call (212) NEW YORK (639-9675) if you are outside the five boroughs.

TTY service is also available by dialing (212) 504-4115.

NYC Department of Finance

The NYC Department of Finance administers the general corporation and unincorporated business taxes (including partnerships and limited liability companies) and excise taxes. It assesses and collects real property taxes on all properties (residential and commercial) in the five boroughs.

For information on all NYC Department of Finance functions, legal rulings, property tax exemptions and applications (NYC residents only), and to use the look-up for personal property information and payments, etc., visit their Web site (www.nyc.gov/html/dof).

NYC Department of Health

The NYC Department of Health issues permits pertaining to food-related licenses including food establishments and mobile vendors. Visit their Web site (www.nyc.gov/html/doh).

XII. Federal assistance

Internal Revenue Service (IRS)

Visit their Web site (www.irs.gov) or call:

Forms line

1 800 829-3676

Business and specialty tax line

1 800 829-4933

TDD service is available at 1 800 829-4059

U.S. Citizenship and Immigration Services (USCIS)

For general information, visit their Web site (www.uscis.gov) or call toll free 1 800 375-5283. TDD service is available at 1 800 767-1833.

Alcohol and Tobacco Tax and Trade Bureau

Visit their Web site (www.ttb.gov) or call toll free 1 877 882-3277.

Federal Bureau of Alcohol, Tobacco, Firearms and Explosives

Visit their Web site (www.atf.gov) or call:

Albany area (518) 431-4188

Buffalo area (716) 853-5070

New York City area (646) 335-9000

Syracuse area (315) 448-0889

U.S. Small Business Administration

The U.S. Small Business Administration, established in 1953, provides financial, technical, and management assistance to help Americans start, run, and grow their businesses. Visit their Web site (www.sba.gov) or call 1 800 827-5722.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Personal Income Tax Information Center:	(518) 457-5181
Corporation Tax Information Center:	(518) 485-6027
Sales Tax Information Center:	(518) 485-2889
Withholding Tax Information Center:	(518) 485-6654
Miscellaneous Tax Information Center:	(518) 457-5735
To order forms and publications:	(518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.