



DTF-17

New York State Department of Taxation and Finance

Application to Register for a Sales Tax Certificate of Authority

For office use only

ID# [ ] COA type Regular [ ] Temporary [ ]

You can file this application online

The easiest and fastest way to apply for your sales tax Certificate of Authority is online at www.nys-permits.org.

- It's easy to use.
• There's less chance of errors.
• You'll get your certificate faster.

You must file your application, online or paper, at least 20 days prior to starting business in New York State (NYS). (See When to register in Form DTF-17-1, Instructions for Form DTF-17.)

Use this application if you are:

- starting a new business that will engage in activity that requires a sales tax Certificate of Authority;
• changing your organization type, such as changing from a sole proprietorship to a corporation...
• applying for a sales tax Certificate of Authority in order to pay compensating use tax;
• applying for a sales tax Certificate of Authority in order to issue or receive exemption certificates;
• currently filing any other types of tax returns...
• adding a new location to a business that already has a sales tax Certificate of Authority...

Do not use this application if you are:

- only adding additional locations to a business that already has a sales tax Certificate of Authority and you are filing one return for all locations. To add a location in that instance, complete Form DTF-17-ATT, Schedule of Business Locations for a Consolidated Filer; or
• changing information such as the name, identification (ID) number, physical address, owner/officer information, or business activity. See TB-ST-25.

Section A - Business identification Complete all applicable fields (see instructions).

Form fields for Section A: 1 Legal name, 2 DBA or trade name, 3 Federal employer ID number (EIN), 4 Physical address of business location, 5 Mailing address, 6 Telephone number(s), 7 Fax number, 8 Cell phone number, 9 E-mail address(es).

10 Enter the date you will begin business in NYS for sales tax purposes (mm/dd/yy) ..... 10. [ ]

- You must file a return for the filing period that includes this date. You must file even if you change your plans and begin business at a later date or if you don't make any taxable sales during the filing period.
• Do not file this application more than 90 days before you will begin business.

Section B - Type of entity or organization Mark an X in one box only (see instructions).

11 Individual (sole proprietor) [ ], Partnership [ ], S Corporation [ ], C Corporation [ ], Government [ ], Trust [ ], Estate [ ], Limited partnership (LP) [ ], Limited liability partnership (LLP) [ ], Limited liability company (LLC) (mark one of the following): Member-managed LLC [ ], Manager-managed LLC [ ]

**Section B – Type of entity or organization** (continued)

**12a** Are you a franchisee? ..... **12a.** Yes  No

**12b** If Yes, provide franchisor's name and address:

Franchisor's name			
Franchisor's address (number and street)			
City	U.S. state/Canadian province	ZIP/Postal code	Country

**Section C – Business information** (see instructions)

If you have more than one permanent place of business, mark an **X** in the appropriate box to indicate how you will file.

**13a** Separate sales tax returns for each location (you must complete a separate Form DTF-17 for each location) ..... **13a.**

**13b** One sales tax return for all locations (you must also complete Form DTF-17-ATT) ..... **13b.**

**14a** If you or your business currently file, have filed in the past, or were required to file sales tax returns or returns for other NYS business taxes, such as corporation tax or withholding tax, enter the ID number(s) below.

• <input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
• <input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
• <input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>

**14b** Were you previously registered to collect sales tax, but your *Certificate of Authority* expired or was surrendered, revoked, or suspended? ..... **14b.** Yes  No

**14c** If Yes, provide the ID number from your previous business (if available) ..... **14c.**

**15** You can choose to register as a temporary vendor if your business does not expect to make taxable sales for more than two consecutive sales tax quarters (see instructions). Provide the date that your business activity will end (mm/dd/yy) ..... **15.**

**16** If you acquired all or part of the assets of a business that was registered (or required to be registered) for sales tax, did you file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, with the Tax Department? ... **16.** Yes  No

Information about former business owner:

Name				Sales tax ID number	
Address (number and street)	City	U.S. state/Canadian province	ZIP/Postal code	Country	

**Section D – Business activity** Mark an **X** in the applicable box for each item (see instructions).

**Licenses**

**17a** Are you or do you intend to be licensed by the NYS Liquor Authority (SLA)? ..... **17a.** Yes  No

**17b** If Yes, enter your SLA license number (if available). ..... **17b.**

**18a** Are you or do you intend to be licensed by the NYS Lottery? ..... **18a.** Yes  No

**18b** If Yes, enter your Lottery retailer number (if available). ..... **18b.**

**19a** Do you or will you operate a facility registered with the NYS Department of Motor Vehicles (DMV)? ..... **19a.** Yes  No

**19b** If Yes, enter your DMV facility number (if available). ..... **19b.**

**Section D – Business activity** (continued)

**Sales of goods and services**

Do you intend to sell or provide any of the following goods and services?

- 20a Cigarettes or other tobacco products sold at retail ..... 20a. Yes  No   
 If Yes, complete and attach Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.*
- 20b New tires (automotive, motorcycle, trailer, etc.) ..... 20b. Yes  No
- 20c Passenger car rentals ..... 20c. Yes  No
- 20d Motor fuel sold at a filling station..... 20d. Yes  No
- 20e Diesel motor fuel sold at a filling station..... 20e. Yes  No
- 20f Heating fuels, including diesel, firewood, pellets, or coal ..... 20f. Yes  No
- 20g Electricity or gas (including propane in containers of 100 pounds or more), steam, or refrigeration..... 20g. Yes  No
- 20h Mobile telecommunications service ..... 20h. Yes  No
- 20i Other telecommunications service, including telephone answering service..... 20i. Yes  No
- 20j Clothing or footwear ..... 20j. Yes  No
- 20k Hotel, motel, or other accommodations located in Nassau County or Niagara County ..... 20k. Yes  No
- 20l Restaurant or tavern food or drink, or other food service (including catering, take-out, cafeterias, etc.) located in Nassau County or Niagara County ..... 20l. Yes  No
- 20m Admissions to places of amusement, club dues, and/or cabaret charges located in Niagara County..... 20m. Yes  No

**New York City only:**

- 20n Parking or garaging services ..... 20n. Yes  No
- 20o Interior decorating or design services ..... 20o. Yes  No
- 20p Beauty, barbering, or miscellaneous personal services ..... 20p. Yes  No
- 20q Interior cleaning or maintenance services ..... 20q. Yes  No
- 20r Protective or detective services ..... 20r. Yes  No
- 20s Credit rating or reporting services ..... 20s. Yes  No
- 20t Hotel, motel, or other accommodations ..... 20t. Yes  No

**Other:**

- 20u Are you a manufacturer or a wholesaler that does not make retail sales? ..... 20u. Yes  No
- 20v Will you participate solely in flea markets, antique shows, or other shows? ..... 20v. Yes  No
- 20w Will you conduct business solely as a sidewalk vendor? ..... 20w. Yes  No

**Section E – Account and reporting information**

21 Enter the information for the bank account where sales tax money will be deposited. You must provide this information even if the account you list will not be used exclusively for sales tax purposes.

**Manufacturers and wholesalers:** enter the primary bank account information for your business.

Bank name	
Routing number	Account number

22 Do you intend to accept credit cards? ..... 22. Yes  No

23 If this is not the entity that will be reporting the income from the operations of this business on an income tax return or corporation tax return, enter the name and EIN of the legal entity or social security number (SSN) for the individual that will be reporting the income from the operations of the business filing sales and use tax returns.

Name of legal entity or individual	EIN or SSN
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**Section F – Business description** (see instructions)

**24a** In the space below, briefly describe your business activities. Describe the products or services that you will sell in NYS from the business location(s) that you are registering. Please be specific. See the instructions for examples.

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Enter the NAICS code that best describes the principal (and secondary, if appropriate) activity of the business location(s) that you are registering. You can find a list of NAICS codes in Publication 910, *Principal Business Activity for New York State Purposes*, or by using the online NAICS Code Lookup on our Web site (see *Need help?* in Form DTF-17-I).

**24b** Principal NAICS code (required)

**24c** Secondary NAICS code

**Section G – Responsible person(s)** (see instructions)

Enter the applicable information for all responsible persons (see instructions). This includes, but is not limited to, owners, partners, members, officers, and any other person responsible for the business's day-to-day operations. You must provide all the information that we ask for, including SSN. Attach a separate sheet if necessary.

<b>25</b>	Name (first, middle initial, last, suffix)		Business title		
Home address (number and street; not a PO Box)		City	U.S. state /Canadian province	ZIP/Postal code	Country
SSN	Home phone number ( )		Effective date of assuming responsibility		
Primary duties					
E-mail address					
All responsible persons must complete the following — except those in C corporations, government entities, trusts, and estates .....			Ownership percentage if over 5%:	Profit distribution percentage, if different than ownership percentage and if over 5%:	
Name (first, middle initial, last, suffix)		Business title			
Home address (number and street; not a PO Box)		City	U.S. state /Canadian province	ZIP/Postal code	Country
SSN	Home phone number ( )		Effective date of assuming responsibility		
Primary duties					
E-mail address					
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All responsible persons must complete the following — except those in C corporations, government entities, trusts, and estates .....			Ownership percentage if over 5%:	Profit distribution percentage, if different than ownership percentage and if over 5%:	

**Section G – Responsible person(s) (continued)**

Name (first, middle initial, last, suffix)		Business title			
Home address (number and street; not a PO Box)		City	U.S. state /Canadian province	ZIP/Postal code	Country
SSN	Home phone number ( )		Effective date of assuming responsibility		
Primary duties					
E-mail address					
All responsible persons must complete the following – except those in C corporations, government entities, trusts, and estates .....			Ownership percentage if over 5%:	Profit distribution percentage, if different than ownership percentage and if over 5%:	
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Home address (number and street; not a PO Box)		City	U.S. state /Canadian province	ZIP/Postal code	Country
SSN	Home phone number ( )		Effective date of assuming responsibility		
Primary duties					
E-mail address					
All responsible persons must complete the following – except those in C corporations, government entities, trusts, and estates .....			Ownership percentage if over 5%:	Profit distribution percentage, if different than ownership percentage and if over 5%:	

**Section H – Tax preparer information** – If you have no preparer leave this section blank and continue with section I.

Tax preparer's or firm's name		Preparer's or firm's EIN (if known)	Preparer's NYTPRIN (if known)		
Preparer's or firm's address (number and street)		City	U.S. state/Canadian province	ZIP/Postal code	Country
Preparer's E-mail address			Preparer's telephone number ( )	Preparer's PTIN (if known)	

If you want sales tax information mailed to this preparer, mark an **X** in the box .....

**Section I – Signature of responsible person** – Complete all fields (see instructions)

I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Name		SSN	Date
Signature	Title	Daytime telephone number ( )	

**If your application is missing information or is not signed, we will return it to you.**

Mail your application to: **NYS TAX DEPARTMENT  
SALES TAX REGISTRATION UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

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