



**DTF-17**  
(4/07)

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  Show vendor  Temporary

We encourage you to apply for your sales tax *Certificate of Authority* on New York State's *Online Permit Assistance and Licensing* Web site at [www.nys-permits.org](http://www.nys-permits.org). Filing your application online is the fastest way to receive your certificate. You must file your application, online or paper, at least 20 days prior to starting business in New York State (NYS). (See Form DTF-17-1, *Instructions for Form DTF-17, When to register?*).

**Section A — Type of entity or organization** Mark an **X** in one box only; see instructions.

- 1  Individual (sole proprietor)  Corporation  Partnership  Government  Exempt organization  
 Limited liability partnership (LLP)  Limited liability corporation (LLC)  Other: \_\_\_\_\_

**Section B — Reason for applying** Mark an **X** in all applicable boxes and complete the information required.

- 2  Starting new business  Change in organization type (identify the change) \_\_\_\_\_  
 Adding a new location  Other (specify) \_\_\_\_\_  
 Acquiring all or part of the assets of an existing business that is registered or required to register for sales tax.  
 If so, did you file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, with the Tax Department?  Yes  No  
 Former owner's name \_\_\_\_\_ Sales tax identification number \_\_\_\_\_  
 Address \_\_\_\_\_

**Section C — Business identification** Complete all applicable fields; see instructions.

3 Legal name					
4 DBA or trade name (if different than legal name above)			5 Employer identification number		
6 Physical address of business location (not a PO box; if you have additional locations, see Form DTF-17-ATT)					
Number and street		City	County	State	ZIP
7 Business telephone number ( )		8 Business fax number ( )		9 Business e-mail address	
10 Mailing address, if different from physical address above					
Care of (c/o)		Number and street or PO box	City	State	ZIP

**Section D — Business information** Complete all applicable fields; see instructions.

- 11 Mark an **X** in the appropriate box if you currently operate or will operate more than one permanent place of business.  
 a.  Separate sales tax returns for each location (complete a separate Form DTF-17 for each location)  
 b.  One sales tax return for all locations (complete Form DTF-17-ATT)  
 12  Mark an **X** in this box and enter the information below if you want your sales tax returns mailed to a tax preparer rather than the physical or mailing address in Section C above.

Name of tax preparer or firm		Number and street		City		State	ZIP code
Preparer phone number ( )		Preparer e-mail address			Preparer identification number		

- 13 Date you will begin business in NYS for sales tax purposes: \_\_\_\_\_  
 This date will determine when your first return is due (see instructions).  
 14 **Temporary vendors only:** If you expect to make sales of tangible personal property or taxable services in NYS for no more than 2 consecutive sales tax quarterly periods, enter the date you will end business (see instructions). \_\_\_\_\_

**Section E — Business activity** Mark an **X** in the applicable box for each item; see instructions. (Continued on page 2.)

- 15 Do you need employer withholding tax forms or information about withholding income taxes from your employees?  Yes  No  
 16 Are you a manufacturer or a wholesaler that is not required to collect or remit sales tax or use tax? .....  Yes  No  
 17 Will you participate solely in flea markets, antique shows, or other shows? .....  Yes  No  
 18 Will you conduct business solely as a sidewalk vendor?.....  Yes  No  
 19 Do you intend to sell or provide any of the following goods and/or services?  
 a. Cigarettes or other tobacco products sold at retail .....  Yes  No  
     If Yes, complete and attach Form DTF-716 (see instructions)  
 b. New tires (automotive, motorcycle, trailer, etc.) (see instructions).....  Yes  No  
 c. Motor vehicle auto rentals.....  Yes  No

**Section E — Business activity** Mark an **X** in the applicable box for each item. (Continued from page 1.)

- d. Motor fuel sold at a filling station .....  Yes  No
- e. Diesel motor fuel sold at a filling station .....  Yes  No
- f. Heating fuels, including diesel, firewood, pellets, or coal.....  Yes  No
- g. Electricity or gas (including propane in containers of 100 pounds or more), steam, or refrigeration.....  Yes  No
- h. Mobile telecommunications service (see instructions).....  Yes  No
- i. Other telecommunications service, including telephone answering service.....  Yes  No
- j. Clothing or footwear.....  Yes  No
- k. Hotel, motel, or other accommodations .....  Yes  No
  - 1. Mark here if located in Nassau County or Niagara County.....  Yes  No
  - 2. Mark here if located in New York City .....  Yes  No
- l. Restaurant or tavern food or drink, or other food service (including catering, take-out, cafeterias, etc.).....  Yes  No
  - 1. Mark here if located in Nassau County or Niagara County.....  Yes  No
- m. Admissions to places of amusement, club dues, and/or cabaret charges.....  Yes  No
  - 1. Mark here if located in Niagara County .....  Yes  No

**New York City only:**

- n. Parking or garaging services .....  Yes  No
- o. Interior decorating or design services.....  Yes  No
- p. Beauty, barbering, or miscellaneous services .....  Yes  No
- q. Cleaning or maintenance services .....  Yes  No
- r. Protective or detective services .....  Yes  No
- s. Credit rating or reporting services .....  Yes  No

**Section F — Business description** Complete all applicable fields; see instructions.

**20** In the space below, provide a brief written description of your business activities. Describe the products, or services sold in NYS at or from the business location(s) you are registering. Please be specific (see instructions for examples):

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**21** You must enter the six-digit NAICS code that best describes the principal (and secondary, if appropriate) business activity of the business location(s) being registered. A list of NAICS codes is found in Publication 910, *NAICS Codes for Principal Business Activity for New York State Purposes*, or by using the online NAICS code search at [www.nystax.gov](http://www.nystax.gov) (see instructions).

a. Principal NAICS code (required)  b. Secondary NAICS code

**Section G — Responsible persons information** List all owners, partners, members, officers, and responsible persons (see instructions). All information must be filled out, including social security number (SSN) and home address.

<b>22</b>	Name	Title	SSN
	Home address (number and street) City State ZIP		Home phone number ( )
	Name	Title	SSN
	Home address (number and street) City State ZIP		Home phone number ( )

**Section H — Prior business information** Complete all applicable fields.

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

ID No. \_\_\_\_\_ ID No. \_\_\_\_\_ ID No. \_\_\_\_\_

**Section I — Signature of responsible person** Complete all fields; see instructions.

**Knowingly making a false statement herein is punishable as a Class A Misdemeanor under both the Tax Law and section 210.45 of the Penal Law (see instructions). I certify that the information in this application is true, correct and complete.**

Name	Daytime telephone number ( )	Date
Signature	Title	

**This application will be returned if it is not signed or if any information is missing.**

Mail your application to: NYS Tax Department, Sales Tax Registration Unit, W A Harriman Campus, Albany NY 12227, at least 20 days, but not more than 90 days, before you begin doing business in NYS.