

**New York State Employer Registration
 for Unemployment Insurance,
 Withholding, and Wage Reporting for
 Agricultural Employment**

For office use only: U.I.
 Employer Registration No.

Return completed form (type or print in ink) to the
 address above, or fax to **(518) 485-8010**

Need Help? Call 1-888-899-8810 or (518) 457-4179

1. FEIN (Federal Identification Number) _____ 2. Telephone no. () _____ Fax no. () _____

3. Check type of organization: Individual Partnership Corporation (includes Sub-Chapter S) Other (specify below)

4. Legal name: _____

5. Trade name (doing business as) if any: _____

6. Enter the date you began business in New York State (mmddyy)

7. Enter the date of the first payroll from which you withheld (or will withhold) NYS Income Tax from your employees' pay (mmddyy)

8. a. If you have paid **CASH** remuneration of \$20,000 or more in **TOTAL** during any calendar quarter (or if you expect to pay this amount during any quarter this year), check one box to indicate the first calendar quarter and enter the year.

1 Jan 1 - Mar 31 2 Apr 1 - Jun 30 3 Jul 1 - Sep 30 4 Oct 1 - Dec 31 Tax Year Y Y

b. If you employed (or expect to employ) 10 or more persons on at least one day in each of 20 different weeks during a calendar year, enter the date such employment began (mmddyy)

c. If you are liable under the Federal Unemployment Tax Act for agricultural employment, enter the first such year and the date employment began in New York State during or after that year (y'y) Yes No

d. Do persons work for you whom you do not consider employees? Yes No
 If **Yes**, explain the services performed and the reason you do not consider these persons employees: _____

9. If you are not liable under the Unemployment Insurance Law for agricultural employment, do you wish to elect voluntary coverage? Yes No

10. Have you acquired all or part of the business of another employer liable for U. I. contributions? Yes No

If **Yes**, complete the following information:

10a. Check one: All was acquired Part was acquired 10b. Date of acquisition (mmddyy)

10c. Previous owner information:

1) Business Name: _____

2) Business Address: _____

3) Unemployment Insurance Registration Number: _____

(10/02)

11. Please enter your mailing and/or physical location address, as well as the physical location of your books/records. If you wish to provide us with **ADDITIONAL** addresses to direct specific forms, please indicate below.

11a. **MAILING ADDRESS:** This is **YOUR** business mailing address (*NOT your agent or paid preparer*) where all your Unemployment Insurance/Withholding Tax mail will be directed unless otherwise indicated.

*If all your Unemployment Insurance/Withholding Tax mail (*including Forms NYS-45 and NYS-1*) is to be received at this mailing address, do not complete sections 11d through 11f.

Street or PO Box		
City	State	ZIP Code

11b. **PHYSICAL ADDRESS:** This is the **ACTUAL** location of your business if different from the mailing address, or if your mailing address is a P.O. Box. If you have more than one location, list your primary location.

Street		
City	State	ZIP Code

11c. **BOOKS/RECORDS ADDRESS:** This is the physical location where your **BOOKS/RECORDS** can be found.

- Same as no. 11a Same as no. 11b.
 Other - please complete

c/o		
Street		
City	State	ZIP Code

ADDITIONAL ADDRESSES

11d. **AGENT ADDRESS (c/o):** This is the address of your **AGENT**, where all your Unemployment Insurance mail will be directed unless other addresses have been provided for the mailing of specific form sections 11e and/or 11f.

Note: All withholding tax mail (*except quarterly return NYS-45 and Return of Tax Withheld coupon NYS-1*) must be sent to your mailing address (*no.11 a*). However, the quarterly return NYS-45 and coupon NYS-1 may be directed to a separate address if no. 11e below is completed.

c/o		
Street or PO Box		
City	State	ZIP Code
Telephone	()	

11e. **QUARTERLY COMBINED WITHHOLDING, WAGE REPORTING AND UNEMPLOYMENT INSURANCE RETURN (Form NYS-45) AND RETURN OF TAX WITHHELD (Form NYS-1) ADDRESS:** If completed, this is the address to which your NYS-45 and NYS-1 will be directed.

- Same as no. 11d Other - please complete

c/o		
Street or PO Box		
City	State	ZIP Code

11f. **NOTICE OF ENTITLEMENT AND POTENTIAL CHARGES ADDRESS:** If completed, this is the address to which the Notice of Entitlement and Potential Charges will be mailed. This form is mailed each time a former employee files a claim for Unemployment Insurance benefits. Please attach a separate sheet if you need to indicate different Notice of Entitlement and Potential Charges addresses for more than one physical location.

c/o		
Street or PO Box		
City	State	ZIP Code

12. Complete the information requested below for the owner, partners (including partners of LLP or RLLP), members (of LLC or PLLC), or corporate officers

Name	Social Security no.	Title	Residence Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

General Information (Continued)

The term *farm* includes stock, dairy, poultry, fur bearing animals, fruit and truck farms, plantations, nurseries, greenhouses or similar structures, used primarily for the raising of agricultural or horticultural commodities and orchards.

Instructions

- Item 1 Enter your nine digit Federal Identification Number. This number is used to certify your payments to the IRS under the Federal Unemployment Tax Act.
- Item 4-5 Enter the legal name of the employer and the trade name, farm name, registered name, etc., if any, used for business purposes. If the employer is a partnership, enter the full name of each partner. If the employer is a corporation, enter the corporate name shown in its Certificate of Incorporation or other official document. In the case of an estate of a decedent, insolvent, incompetent, etc., enter the name of the estate and the name of the administrator or other fiduciary.
- Item 7 Any person or organization qualifying as an employer on the basis of instructions contained in federal Circular E that maintains an office or transacts business in New York State is an employer for New York State withholding tax purposes and must withhold from compensation paid to its employees.
- Item 8a Enter the first calendar quarter and the year in which you paid (*or expect to pay*) cash remuneration of \$20,000 or more. Do not go back beyond 3 years from January of the current year.
Consider as remuneration every form of compensation such as:
- Salary
 - Commissions
 - Payments to corporate officers regardless of their stock ownership
 - Cash wages
 - Bonuses
 - (includes Sub-Chapter S)
- Do not** consider as cash remuneration or employment:
- Compensation paid to daytime elementary or secondary school students working after school or during vacation periods.
 - Compensation paid to the spouse or to a child (*under 21 years of age*) of an individual owner.
 - Compensation paid to employees who perform no services in New York State.
 - Compensation paid to employees whose services are not in agricultural employment. If you pay such compensation you may also be required to complete form NYS-100, *New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting* - phone the Dept. of Labor - Unemployment Insurance Division, Liability and Determination Section at (518) 457-2635 if additional information is needed.
- Item 8b Enter the starting date on which you employed (*or expect to employ*) 10 or more persons on at least one day in each of 20 weeks during a calendar year. Do not go back beyond 4 years from January of the current year.
- Item 8c Enter the first year you became liable under the Federal Unemployment Tax Act and the date employment began in New York State during or after that year. Do not go back beyond 3 years from January of the current year.
- Item 8d Answer *No* if the only services or compensation for agricultural employment you did not consider in answering 8a or 8b consisted of the items listed under **Do not consider as cash remuneration or employment** above.
- Item 9 Section 561, Subdivision 1 of the Unemployment Insurance Law, permits an employer who is not liable for contributions to cover his/her employees on a voluntary basis. Liability begins the first day of the calendar quarter in which an approved application is filed and continues at least until the end of the following year.

Partial coverage is not permitted. The election must include all employees except persons in certain types of employment excluded by law whose services cannot be covered by voluntary election such as:
- Independent contractors
 - The spouse or children (*under 21 years of age*) of an individual proprietor
- Item 10 Answer *Yes* only if one or more of the following are true:
- You employed substantially the same employees as the previous owner.
 - You continued or resumed the business of the previous owner at the same or another location.
 - You assumed the previous owner's obligations.
 - You acquired the previous owner's good will.

PRIVACY NOTIFICATION

Personal information, including Social Security Account number, requested on Form NYS-100A, *New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting for Agricultural Employment*, is required to be provided to the Unemployment Insurance division of the Department of Labor and the Department of Taxation and Finance pursuant to the authority of Section 575 of the 30-B of the Tax Law, Article 2-E of the General City Labor Law (Unemployment Insurance Law), Part 472 of 12 NYCRR (Unemployment Insurance Regulations), Article 8, 22, 30, 30-A, and 30-B of the Tax Law, Article 2-E of the General City Law, and 42 USC 405(c)(2)(C)(i). This information will be used in the administration of the Unemployment Insurance program, to process tax refunds and collect taxes, and for any other purpose authorized by law. Failure to provide such information may subject you to civil or criminal penalties, or both, under the Unemployment Insurance Law, the Tax Law, or the Penal Law. This information will be maintained by the Director of Registration and Data Services Bureau, NYS Tax Department and the Unemployment Insurance Division, W. A. Harriman Campus Albany NY.