

**New York State Employer Registration
 for Unemployment Insurance,
 Withholding and Wage Reporting for
 Nonprofit Organizations**

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) Telephone no. ()

3. Legal name Fax no. ()

4. Other name under which you operate

5. Are you a nonprofit corporation, unincorporated association, community chest, fund, or foundation organized and operated **exclusively** for religious, charitable, scientific, literary or educational purposes?
 Yes *If Yes, complete entire form.* No *If No, do not complete this form. Phone (518) 485-8589 or write to the above address to request Form NYS-100.*

ATTACH A COPY OF YOUR EXEMPTION UNDER THE INTERNAL REVENUE CODE 501 (C) (3). IF YOU DO NOT HAVE ONE, ATTACH A COPY OF YOUR EXEMPTION FROM NEW YORK STATE AND LOCAL SALES AND USE TAXES, CERTIFICATE OF INCORPORATION, CHARTER, CONSTITUTION, OR OTHER ORGANIZING DOCUMENT.

5a. Enter the date of the first payroll from which you withheld (*or will withhold*) NYS Income Tax from your employees' pay (mmddy)

5b. If you have paid CASH remuneration of \$ 1,000 or more in TOTAL during any calendar quarter (*or if you expect to pay this amount during the current quarter*), 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

5c. If you employed 4 or more persons on at least one day in each of 20 weeks during a calendar year, check one box to indicate the first calendar quarter and enter the year during which such employment began.

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

5d. 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.

6. If you are not liable under the Unemployment Insurance Law, do you wish to elect voluntary coverage..... Yes No

7. Instead of liability on a tax basis, do you wish to elect the option of reimbursement of benefits paid to your former employees? Yes No

IF **YES**, YOU MUST ATTACH A COPY OF YOUR EXEMPTION UNDER THE INTERNAL REVENUE CODE 501 (C) (3). ATTACH A COPY OF YOUR APPLICATION IF YOUR EXEMPTION IS PENDING.

8. Have you acquired all or part of the operations or programs of another organization?

Yes No

If Yes, complete the following information:

8a. Check one: ALL was acquired PART was acquired

8b. Date of acquisition

(mmddy)

8c. Previous organization information:

- 1) Name: _____
- 2) Address _____
- 3) Unemployment Insurance Registration Number: _____

9. 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.

9a. **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 9d through 9f.

Street or PO Box		
City	State	ZIP Code

9b. **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

9c. **BOOKS/RECORDS ADDRESS:** This is the physical location where your **BOOKS/RECORDS** can be found.

- Same as no. 9a
- Same as no. 9b
- Other - please complete

c/o		
Street		
City	State	ZIP Code

ADDITIONAL ADDRESSES

9d. **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 forms in sections 9e and/or 9f.

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. 9a). However, the quarterly return NYS-45 and coupon NYS-1 may be directed to a separate address if no. 9e below is completed.

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

9e. **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. 9d
- Other - please complete

c/o		
Street or PO Box		
City	State	ZIP Code

9f. **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

(10/02)

2. Compensation paid to the following individuals whose services are not covered:

- Duly ordained ministers in the exercise of their ministry
- Members of religious orders in the performance of their required duties
- Lay members engaged in religious functions
- Persons employed at places of religious worship as caretakers or in the performance of religious duties, or both
- Persons receiving rehabilitative services in a facility conducted for such purposes
- Inmates of a custodial or penal institution working for a nonprofit organization.
- Students in regular attendance at an educational institution which employs them; a student's spouse employed by the same institution if the spouse was advised at time of hire that employment is under a program of financial assistance to the student
- Students enrolled in certain work study programs which combine academic instruction with work experience for credit

3. Compensation paid to employees who perform no services in New York State.

Item 5c Enter the first calendar quarter and the year in which you employed 4 or more persons on at least one day in each of 20 weeks during that calendar year. Do not go back beyond 4 years from January of the current year.

Count everyone working for you except those whose services were described in numbers 2 and 3 of the instructions for Item 5b. Include elementary, secondary, and college students, as well as part-time and temporary employees.

If you have employees who work both within and outside New York State, or if you have questions about the exclusions in Item 5b, please request a ruling from the Department of Labor - Unemployment Insurance Division, Liability and Determination Section.

Item 5d Answer *No* if the only compensation you did not consider remuneration in answering Item 5b and the only persons you did not count in answering Item 5c are described in Item 5b of these instructions. Explain here any other compensation not considered remuneration and/or any other person not considered employees.

Item 6 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
- Individuals whose services are described in numbers 2 and 3 of the instructions for Item 5b.

However, regardless of whether you are liable under the law, nonprofit employers may elect to cover either persons excluded from coverage because they work at a place of religious worship as caretakers or those performing duties of a religious nature, or both. Nonprofit employers who are not liable may limit their election to such persons.

Services performed entirely outside New York State by New York residents may be voluntarily covered by New York if those services are not covered by another state. In this case, liability begins the first day of the calendar quarter in which an approved application is filed and continues until the individuals are no longer New York residents or their services must be covered under the unemployment insurance law of another state.

Item 7 Nonprofit organizations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes (*those exempt under Section 501(C)(3) of the Internal Revenue Code*) may elect to discharge their obligations under the Unemployment Insurance Law by reimbursing benefits paid to their former employees and charged to their accounts in lieu of tax contributions.

A request to elect the reimbursement option must be submitted in writing to the Unemployment Insurance Division before the beginning of the calendar year in which it is to apply or within 30 days after the calendar quarter in which the nonprofit organization became liable under the Unemployment Insurance Law. The time for filing an election of the reimbursement option can be extended only if the employer can show to the satisfaction of the Commissioner of Labor that good cause exists for its failure to submit a timely application.

For additional information, call (518) 485-8589 to request pamphlet IA318.13 *Benefit Reimbursement*.

Item 8 Answer *Yes*, only if one or more of the following are true:

- You employed substantially the same employees as the previous organization
- You continued or resumed the operations or programs of the previous organization at the same or another location.
- You assumed their obligations.
- You acquired their good will.

PRIVACY NOTIFICATION

Personal information, including Social Security Account number, requested on Form NYS-100N, *New York State Employer Registration for Unemployment Insurance, Withholding and Wage Reporting for Nonprofit Organizations*, is required to be provided to the Unemployment Insurance Division of the Department of Labor and the Department of Taxation and Finance pursuant to the authority of Section 575 of the Labor Law (Unemployment Insurance Law), Part 472 of 12 NYCRR (Unemployment Insurance Regulations) Article 8, 22, 30, 30-A, and 30-B, of the Tax Law, Article 2-E of the General City Law, and 42USC 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, the NYS Tax Department and the Unemployment Insurance Division, W A Harriman State Campus, Albany NY.