

# NYC Glossary for RESTAURANTS & BARS



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## AIR-AWN

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### **Affidavit**

A sworn statement attesting that some condition has been met, whose signer is legally accountable for any consequences if the statement is later found to be false and the condition not met.

See Also: Pro-Cert, Audit

### **Air Gap**

See: Indirect Waste Pipe

### **Alt-1, Alt-2, Alt-3**

See: Alternation Type

### **Alteration Type [CITY]**

The kind of change in use or structure to be made to an existing building, where a NYC Department of Buildings permit is needed. There are three types, listed from more to less change: Alteration-1 (Alt-1), Alteration-2 (Alt-2), Alteration-3 (Alt-3).

See: Work Permit

### **Amendment**

A change made to a permit after it was first approved, and for which an amendment application must be filed. For example, changes are often needed as new information arises during construction, and need a Post-Approval Amendment.

### **As of Right**

The power a building owner has even without a permit to make changes to the structure or use of a property.

### **Asbestos**

A fiber used in some building materials, like insulation and roofing, that can cause health problems, and which building owners must control during renovations or other work by hiring special contractors.

### **Assigned**

The status of a plan or document that has been submitted to an individual agency employee to review, as it appears in BISWeb.

See also: Building Information System

### **Audit**

A legal review to make sure a legal form was completed truthfully or work performed correctly.

### **Awning**

A cover over the sidewalk supported from the wall and not by the ground; it needs a permit to be installed.

See also: Canopy



## BAC - BUI

### **Backflow Prevention Device**

An appliance that keeps contaminated water (like water mixed with bleach) from flowing from a business back into the NYC drinking water.

### **BIN**

See: Building Identification Number

### **BISWeb**

See: Building Information System

### **Building Identification Number (BIN) [CITY]**

A unique seven-digit number, assigned by NYC Department of City Planning, to each building and used in the NYC Department of Building's BISWeb.

See also: Building Information System

### **Building Information System (BISWeb) [CITY]**

An online database for the NYC Department of Buildings on any property in the city -- including violations, applications, and inspections -- and on registered contractors.

See also: Building Identification Number, House Number

### **Building Occupancy Classifications [CITY]**

The uses and activities allowed in buildings, as defined for each building by the Certificate of Occupancy issued by the NYC Department of Buildings.

See also: Certificate of Occupancy, Zoning Code

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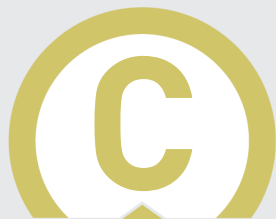
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## CAL - CER

### **Call-In Pay**

Wages an employer must pay an employee when sending him or her home early for lack of work.

### **Canopy**

A cover over the sidewalk held up by poles fixed in the sidewalk and which requires a permit.

See also: Awning

### **CB**

See: Community Board

### **Certificate of Appropriateness [CITY]**

A formal approval by the NYC Landmark Preservation Commission to approve work on a historic building. This is needed whenever the work requires a NYC Department of Buildings permit and affects key architectural details.

See also: Certificate of No Effect, Certificate of Minor Work

### **Certificate of Assumed Name [STATE]**

A formal document that connects the name of a business as it appears to customers (its assumed or doing-business-as name) and the name as it appears on legal documents (its legal name).

See also: Doing Business As

### **Certificate of Authority [STATE]**

A document approving a business to collect sales tax on behalf of NY State.

See also: Sales Tax Vendor, Department of Finance and Taxation

### **Certificate of No Effect [CITY]**

A formal approval by the NYC Landmark Preservation Commission for work on a historic building. This is needed whenever the work requires a NYC Department of Buildings permit but does not affect designated architectural details.

See Also: Certificate of Appropriateness, Certificate of Minor Work

### **Certificate (or Permit) of Minor Work [CITY]**

A formal approval by the NYC Landmark Preservation Commission for work on a historic building. This is needed whenever the work does not need a NYC Department of Buildings permit and yet does affect architectural details.

See also: Certificate of Appropriateness, Certificate of No Effect

### **Certificate of Occupancy (CO) [CITY]**

A document defining approved uses for a given building by the NYC Department of Buildings, without which some businesses may not be able to obtain needed permits or operate in a given location.

See also: Temporary Certificate of Operation, Conversion

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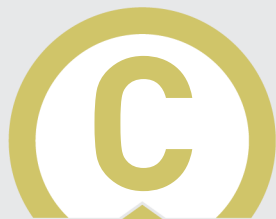
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## CO - CRO

### CO

See: Certificate of Occupancy

### Commercial Overlay [CITY]

A business zoning district mapped within residential districts to allow businesses to locate where people need local retail like grocery stores, dry cleaners, and restaurants.

### Commercial Use [CITY]

Any retail, service or office use allowed by right in areas as listed by the NYC Department of City Planning, or allowed by special permit, including all eating and drinking establishments.

### Community Board (CB) [CITY]

Representative bodies with 50 members, half nominated by their City Council members and half by their Borough President, that oversee local government services and have an advisory role in land use and liquor license decisions.

### Consent Fees

See: Revocable Consent

### Contractor

A professional who must be licensed to perform a specific role in the process of obtaining permits, planning, constructing, opening, or operating a business. Depending on the role performed, contractors are licensed by NYC Department of Buildings (such as general contractors), NYC Department of Consumer Affairs (such as Home Improvement Contractors), or another government body.

### Conversion

A change in a building's use, which must be formally recognized by the NYC Department of Buildings.

See also: Certificate of Occupancy

### Critical Violation in Food Safety

A practice in a food establishment that endangers public health and may reduce the letter grade received from a NYC Department of Health inspection. Some critical violations must be corrected before food can be served or a permit issued.

See also: Food Establishment Inspection, General Violation in Food Safety, Imminent Health Hazards in Food Safety

### Cross Contamination

When harmful micro-organisms are moved from one food to another, typically from raw foods to ready-to-eat foods.

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## DBA - DEP

### **DBA**

See: Doing Business As

### **DCA**

See: Department of Consumer Affairs

### **DCP**

See: Department of City Planning

### **Demolition**

A type of work where a structure is taken apart or torn down, including even a part of an interior during a business remodel, and for which a work permit is required by the NYC Department of Buildings.

### **DEP**

See: Department of Environmental Protection

### **Department of Buildings (DOB) [CITY]**

The NYC Department of Buildings oversees construction and maintenance of buildings for the city, and the uses that can happen within them.

### **Department of City Planning (DCP) [CITY]**

The NYC Department of City Planning oversees zoning for the city, defining the places where businesses can or cannot be located.

### **Department of Consumer Affairs (DCA) [CITY]**

The NYC Department of Consumer Affairs licenses and regulates more than 78,000 businesses in 55 industries, including Sidewalk Cafes, and enforces the Consumer Protection Law and other city, state, and federal laws.

### **Department of Consumer Affairs Adjudication Tribunal [CITY]**

The Adjudication Tribunal hears all violations of the City's licensing laws, the Consumer Protection Law, and other laws enforced by DCA, including sidewalk café violations.

See also: Notice of Hearing

### **Department of Environmental Protection (DEP) [CITY]**

The NYC Department of Environmental Protection oversees regulations, including for drinking water, wastewater, pollution, and restaurant-generated grease.

### **Department of Financial Services (DFS) [STATE]**

The NY State department in charge, in part, of assisting individual and business customers with understanding and making claims on their insurance policy.

### **Department of Health and Mental Hygiene (DOH or DOHMH) [CITY]**

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## DEP - DOL

The NYC Department of Health and Mental Hygiene oversees health and food safety regulations for restaurants, and issues letter grades visible to customers.

### **Department of Labor (DOL) [FEDERAL]**

The US Department of Labor oversees laws for worker safety, health, and income stability.

### **Department of Labor (DOL) [STATE]**

The NY State Department of Labor oversees laws for worker safety and fairness practices.

See also: Department of Labor [FEDERAL]

### **Department of Taxation and Finance [STATE]**

The NY State Department of Taxation and Finance oversees the Certificate of Authority required to collect sales tax and operate as a business in NY.

### **Development Hub [CITY]**

An online center that speeds approval for construction projects by allowing architects and engineers to send digital construction plans to and get approvals from City agencies.

### **DFS**

See: Department of Financial Services

### **Disability Benefits**

Wages to make up for lost pay because of permanent physical or mental impairment, as required by federal law.

### **Disapproved**

The status of an application when not approved at a given moment in time, though applications usually may be modified and resubmitted by the business owner or representative for approval without beginning the process over again.

See also: Plan Review, Business Information System (BISWeb)

### **DOB**

See: Department of Buildings [CITY]

### **DOH or DOHMH**

See: Department of Health and Mental Hygiene [CITY]

### **Doing Business As [STATE]**

The name of your business as your customers see it, which may be different from the name of your business on legal documents.

See also: Certificate of Assumed Name

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## DOL - DTF

### **DOL**

See: Department of Labor [STATE] and Department of Labor [FEDERAL]

### **DTF**

See: Department of Taxation and Finance

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## EAT - EXP

### **Eating Place Beer License [STATE]**

A type of liquor license issued by the NY State Liquor Authority that permits an eating place to serve beer but no other kind of alcohol.

See also: Restaurant Wine License

### **EB**

See: Eating Place Beer License

### **ECB**

See: Environmental Control Board

### **EIN**

See: Employer Identification Number

### **Employee's Withholding Allowance Certificate (Form W-4) [FEDERAL]**

A tax form employees should submit to their employers that makes sure the correct federal income tax is withheld from the employee's pay.

### **Employer Identification Number (EIN) [FEDERAL]**

Also known as a Federal Tax Identification Number, this is used to name and track a business for tax purposes.

### **Employment Eligibility Verification (Form I-9) [FEDERAL]**

A tax form that employers must complete for each person they hire, which helps show the person is legally allowed to work in the United States.

### **Enclosed Sidewalk Café [CITY]**

One of three types of sidewalk cafes that requires a license from the NYC Department of Consumer Affairs. This type is an enclosed area on the public sidewalk in front of the restaurant. It is constructed mainly of light materials such as plastic, glass or lightweight metal.

See also: Unenclosed Sidewalk Café, Small Unenclosed Café

### **Environmental Control Board (ECB) [CITY]**

A City-run court that hears cases contesting tickets and violations given by 13 City agencies to people and businesses.

See also: Environmental Control Board Violations

### **Environmental Control Board Violation**

See: Notice of Violation

### **Expediter**

See: Filing Representative

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## F DN - FOR

### **FDNY**

See: Fire Department

### **Filing Representative**

A hired third party, or “expediter,” who for a fee helps carry documents between an architect, engineer, or construction contractor and City agencies.

### **Fire Department (FDNY) [CITY]**

The NY Fire Department oversees regulations related to fire risk and public safety, reviewing construction plans and inspecting businesses for issues like kitchens, exits, and large gathering spaces.

### **Floor Plans**

An official drawing made by a licensed professional of an existing or planned building space as shown from above, with technical details.

### **Food Protection Certificate [CITY]**

A document received after graduating from a course on how to prepare and serve food safely. This is offered by the NYC Department of Health and Mental Hygiene and required for at least one worker on each shift in a food establishment.

### **Food Service Establishment**

A place where food is served directly to a customer, including places such as restaurants, bakeries, takeouts, pizzerias, night clubs, cabarets, and bars.

### **Form I-9**

See: Employment Eligibility Verification

### **Form W-4**

See: Employee’s Withholding Allowance Certificate

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## GEN - GRE

### **General Partnerships**

A business legal structure where two or more partners join together in ownership, sharing responsibility for any debts the business develops and each paying taxes for his or her share of earnings through personal tax returns.

See also: Liability, Limited Partnership, Limited Liability Company

### **General Violation in Food Safety**

A practice in a food establishment that poses risks to public health and may reduce the letter grade received from a NYC Department of Health inspection.

See also: Critical Violation in Food Safety, Food Establishment Inspection, Imminent Health Hazards in Food Safety

### **Grade Card**

See: Letter Grade

### **Grease Interceptor**

A system that separates fats, oils, and grease from waste water to prevent sewer clogging which is required for restaurants and other businesses by the NYC Department of Environmental Protection.

### **Grease Trap**

See: Grease Interceptor

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## HAN - HOU

### **Hand-Wash Sink**

A separate sink used only for washing hands that the NYC Department of Health requires in every bathroom and within 25 clear feet of any place a worker prepares or serves food.

See also: Holding Temperature, Food Protection Certificate, Food Establishment Inspection, Food Service Establishment Permit

### **Hazard Analysis and Critical Control Point Plan (HACCP)**

A document that tracks food from when it is brought into an establishment to when it is served to customers, identifying food safety threats and ways to eliminate them.

### **Historic District**

An area with unique architectural and social value that the NYC Landmarks Preservation Commission regulates to protect from damage. A district can thereby affect the kinds of renovations businesses can make to their spaces.

See also: Commercial Overlay, Landmark, LPC

### **Holding Temperature**

The temperature at which food is kept before serving, which must be monitored according to NYC Department of Health guidelines.

See also: Hand-Wash Sink, Food Protection Certificate, Food Establishment Inspection, Food Service Establishment Permit

### **House Number**

The number used in a street address to identify each residential and also commercial building; this number is used by the NYC Department of Building's Building Information System and is the same used by the US Postal Service.

See also: Building Information System

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## ILL - IRS

### **Illuminated Sign**

A sign that is plugged into electricity, like a neon "Open" sign. These signs are regulated separately from other kinds by the NYC Department of Buildings.

### **Imminent Health Hazard (or Public Health Hazard) in Food Safety**

A practice in a food establishment that immediately threatens public health and that if found during a NYC Department of Health inspection must be corrected before the restaurant can reopen or be awarded a grade.

See also: Critical Violation in Food Safety, Food Establishment Inspection, General Violation in Food Safety

### **Initial Inspection**

A first inspection, which may or may not need a follow-up. The annual inspection required for every restaurant by the NYC Department of Health, for instance, may end with getting a letter grade or scheduling a follow-up inspection.

### **Indirect Waste Pipe**

A drain pipe that does not connect directly with a drain, but lets out waste water through an air gap into a drain or other piece of plumbing to keep materials below the gap from backing up into the pipe above.

### **Inspection Cycles**

Many buildings and license holders are inspected within a set time period, such as once per year. This is known as an inspection cycle. Inspections cycles can vary, sometimes depending on results of inspections. For example, restaurants with A grades are inspected less often than those with B or C grades.

### **Insurance**

A financial protection against loss whereby a person pays a given amount each period and in return is paid for losses due to unplanned events. Many types of insurance are required to own or lease building space and to employ workers, and proof is required to obtain certain permits or licenses from government agencies.

### **Internal Revenue Service (IRS) [FEDERAL]**

The Internal Revenue Service of the US government, which collects taxes from individuals and businesses.

### **IRS**

See: Internal Revenue Service

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## JOB

### **Job Type [CITY]**

The broad category of work proposed in a permit application to the Department of Buildings, such as NB for New Building and Alt-1, Alt-2, and Alt-3 for Alteration Types.

See also: Alteration Type, Demolition, New Building, Work Type

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## LAN - LIM

### **Landmark**

A building that is individually recognized for its historic value and that the NYC Landmarks Preservation Commission specially regulates to limit change.  
See also: Historic District, Landmarks Preservation Commission

### **Landmarks Preservation Commission (LPC) [CITY]**

The Landmarks Preservation Commission regulates the designation of historic districts and properties, and limits the changes businesses can make to those places and structures over time.  
See also: Historic District, Landmark

### **Landowner's Consent to Operate**

The legal approval of the person who owns the space for the business's uses of the space.

### **Lease**

A legal agreement between an owner of a space and a user of a space, and which can help define what business activities are possible in the space.

### **Letter Grade [CITY]**

A letter grade, or grade card, summarizes a restaurant's health inspection results for customers. It is issued by the NYC Department of Health, and must be displayed.

### **Letter of No Objection [CITY]**

The legal statement of a City agency accepting the current status of a property, business, or business practice. A common example is a Letter of No Objection from the NYC Department of Buildings, stating that a given building does not have or now need a Certificate of Occupancy.  
See also: Certificate of Occupancy

### **Liability**

A legal responsibility of one party, like a partner in a business, to repay debts made by itself or another party legally tied to it, like the business itself.  
See also: Limited Partnerships, General Partnerships, Limited Liability Company

### **Limited Liability Company**

A business legal structure where contributors are only responsible for a portion of any debts (as with a corporation), while they are still taxed on earnings as individuals (as with a partnership).  
See also: General Partnership, Limited Partnerships, Limited Liability Company, Sole proprietorships

### **Limited Partnerships**

A business legal structure where some partners contribute a limited investment

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## LIQ - LPC

and are only entitled to limited earnings and only responsible for a limited portion of losses.

See also: General Partnership, Liability, Limited Liability Corporation

### **Liquor Authority [STATE]**

The NY State authority in charge of approving businesses for selling alcohol.

### **Liquor License [STATE]**

A document from the NY State Liquor Authority granting permission to a business to serve alcohol, with different licenses for different business types wishing to serve different kinds of alcohol for consumption on or off site.

See also: Eating Place Beer License, Liquor Authority, Restaurant Wine License

### **LNO**

See: Letter of No Objection

### **LLC**

See: Limited Liability Company

### **LP**

See: Limited Partnership

### **LPC**

See: Landmarks Preservation Commission





## MIN - NYS

### **Minimum Wage**

An amount per hour that an employee must at least be paid, as defined by city, state, and federal law.

### **NB**

See: New Building

### **New Building (NB) [CITY]**

A job type used by the NYC Department of Buildings for permitting construction of completely new structures or additions.

See also: Alteration Type, Plan/Work Permit

### **Non-Food Contact Surfaces**

Floor, counter-tops, walls, and ceilings that are not used for food preparation but that are still regulated by the NYC Department of Health for their indirect effects on food safety (such as how well they keep rodents out of the kitchen).

### **Notarized Copy**

A copy of a document signed by all parties in the presence of an official Notary Public, who authenticates the document so it can be relied upon in legal processes that might follow from it (bank tellers are often authorized to perform this on behalf of the government).

### **Notice of Hearing [CITY]**

A Notice of Hearing is issued when a business fails to comply with a law enforced by the NYC Department of Consumer Affairs. It includes information about how to settle the violation or appear before a fair and impartial Administrative Law Judge to present a defense to the charge(s) in the Notice.

See also: Department of Consumer Affairs Adjudication Tribunal

### **Notice of Violation [CITY]**

A ticket telling a person they have broken a City rule and how to handle the legal consequences, including by contesting the violation in front of the Environmental Control Board.

See also: Environmental Control Board

### **NYCCityMap [CITY]**

A dynamic map showing City data by geography (or a geographic information system, GIS), a resource made available as part of the NYC Open Data plan.

### **NYSLA**

See: Liquor Authority

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## OAT - OVE

### **OATH**

See: Office of Administrative Trials and Hearings

### **Office of Administrative Trials and Hearings [CITY]**

A City agency that listens to resolves objections to violations issued by some City agencies, boards or Commissions.

### **Office of Child Support Enforcement Form [CITY]**

A form issued by the NYC Human Resources Administration for reporting one's child support responsibilities, which an individual must complete before applying for many licenses and permits in New York City.

### **On-Premises Alcohol License (OP) [STATE]**

A specific type of NY State Liquor Authority license granting the legal right to a business to serve alcohol for drinking in the same place it was sold (like a bar or restaurant).

### **Online Permit Assistance and Licensing [STATE]**

An online center that provides information about common licenses businesses need that are issued by NY State.

### **OP**

See: On-Premises Alcohol License

### **OPAL**

See: Online Permit Assistance and Licensing

### **Overtime**

Time worked beyond 40 hours per week, for which an employee must be compensated an additional amount according to NY State Law.

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## PE - PRE

### PE

See: Professional Engineer

### P/E

See: Plan Examination

### Permit for Minor Work (PMW) [CITY]

A permit issued by the NYC Landmarks Preservation Commission to allow work to go forward that affects designated architectural details or spaces in a landmarked building yet does not need an NYC Department of Buildings permit.

### Place of Assembly: Certificate of Operation, Permit (PA) [CITY]

A place of assembly is an indoor area that hosts 75 or more people at a time, or an outdoor area that hosts 200 or more people at a time. Restaurants or others with so many guests first need a Certificate of Operation from the NYC Department of Buildings, then need to renew it as a permit from the NY Fire Department.

### Plan Examination (P/E) [CITY]

A process in permit or license applications where architectural drawings are reviewed to confirm that a planned or existing space complies with regulation. P/E indicates in the NYC Department of Building's online BISWeb that an application is now in Plan Examination.

### Plan/Work Permit (PW or P/W) [CITY]

A common class of applications required to be completed by the NYC Department of Buildings for changes in the use or shape of a given space. For example, a PW-1 is needed for renovation, and a PW-6 for a new Certificate of Occupancy.

### Point of Use Refrigeration

Keeping ingredients in a refrigerator next to where they are used in food preparation, so that they can stay as cold as they need for the whole process.

### Potentially Hazardous Food

Any food that can support the growth of dangerous microorganisms, such as raw and cooked animal products (like meat and milk) and cooked starches (like potatoes and rice).

### Power of Attorney / Authority to Act

The legal permission for one person to act on behalf of another, which is established with a legal document and is often used for one person to help manage legal documentation on behalf of another.

### Premises Clause

The part of a lease where a landlord tells a business tenant any activities that will not be allowed in the space, which may prevent a business owner from doing

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## PRE - PUB

things that would otherwise be legal, like applying for a liquor license.

### **Pre-Permit / Pre-Operational Health Inspections or Consultations [CITY]**

A consultation offered by the NYC Department of Health for restaurants that have not opened and that confirms the establishment complies with health laws without threat of operating fines and allows the restaurant to then legally open faster than it could otherwise.

See also: Inspection

### **Private Carter**

A company that hauls waste for businesses.

### **ProCert**

See: Professional Certification

### **Professional Certification (ProCert) [CITY]**

This process allows a licensed architect or engineer to self-approve projects without initial review from NYC Department of Buildings, which could reduce the time it takes to receive permits by weeks.

### **Professional Engineer (PE) [STATE]**

A person legally licensed by NY State to design or evaluate building spaces in accordance with law, often working with registered architects and contractors.

### **Public Health Hazard in Food Safety**

See: Imminent Health Hazard in Food Safety

### **Public Hearing**

A meeting before a government decision-making body and citizens where anyone can comment on a proposal, such as a Community Board hearing for a business's application for a liquor license.

### **Public Notice**

An announcement that by law must be made, often in widely read newspapers, a given number of days ahead of a public hearing or upcoming action.

### **PW, P/W, PW-1, PW-6, etc.**

See: Plan/Work Permit

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## RAN - RW

### **Range Hood**

An exhaust system for hot air that is required for large commercial stoves, and that requires special permits approved by the NY Fire Department.

### **Reduced Pressure Zone Device (RPZ)**

A type of backflow prevention device reliable enough to meet requirements in restaurant kitchen applications, but not in bathroom or other high-hazard business applications, as required by law.

See also: Backflow Prevention Device

### **Registered Architect (RA) [STATE]**

A person legally licensed by NY State to design and submit drawings for construction and interior arrangements.

### **Restaurant Wine License (RW) [STATE]**

A type of liquor license offered by the NY State Liquor Authority that permits restaurants to serve wine or beer, but not hard alcohol, for drinking on their premises.

See also: Eating Place Beer License, Liquor Authority, On-Premises Alcohol License

### **RPZ**

See: Reduced Pressure Zone Device

### **RW**

See: Restaurant Wine License

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## SAL - SS

### **Sales Tax Vendor [STATE]**

A business that has a Certificate of Authority allowing it to collect sales tax on each purchase on behalf of NY State.

See also: Certificate of Authority

### **Sanitizing**

Remove harmful microorganisms to an acceptable level, reducing risk of spreading disease, as by cleaning with water containing bleach.

### **Schedule**

A formal document with a list of conditions or materials that must be approved or used for a project to go forward, when used by contractors, or for a permit to be approved, when used as a formal part of a City application.

### **Sidewalk Café [CITY]**

The portion of a restaurant that operates on a public sidewalk is called a sidewalk café and requires a license from the NYC Department of Consumer Affairs. There are three types of sidewalk cafés—Enclosed, Unenclosed, Small Unenclosed—each with different requirements.

See also: Enclosed Sidewalk Café, Revocable Consent, Small Unenclosed Sidewalk Café, Unenclosed Sidewalk Café

### **Sign (SG) [CITY]**

Outdoor business signs, if electric or larger than a certain size, require permits from the NYC Department of Buildings, which refers to them as a job type “SG.”

See also: Illuminated Sign

### **Site Plans**

An official drawing showing not only a planned space but also its surrounding location, such as sidewalk, neighboring buildings, and parking or street front.

### **Small Unenclosed Sidewalk Café [CITY]**

One of three types of sidewalk cafés that requires a license from the NYC Department of Consumer Affairs. This type is an outdoor area on the public sidewalk next to a building, and cannot have more than a single row of tables and chairs.

See also: Enclosed Sidewalk Café, Sidewalk Café, Unenclosed Sidewalk Café

### **Sole Proprietorships**

A business owned and operated by a single person, which allows the business to file paperwork and taxes differently than other businesses.

See also: General Partnerships, Limited Liability Company, Limited Partnerships

### **SS-4 Application [FEDERAL]**

The application for an Employer Identification Number that is required for filing taxes for businesses that are not sole proprietorships.

See also: Employer Identification Number

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## TAX - TIP

### **Tax Block [CITY]**

A unique number for each block in the city used to track information related to the block, such as tax information tracked by the NYC Department of Finance.

See also: Tax Lot

### **Tax ID Number**

See: Employer Identification Number

### **Tax Lot [CITY]**

A unique number for each property in each block in the city used to track information related to the property, such as tax information tracked by the NYC Department of Finance.

See also: Tax Block

### **TCO**

See: Temporary Certificate of Occupancy

### **Temporary Certificate of Occupancy [CITY]**

An accepted alternative to a Certificate of Occupancy that must be renewed at least every 90 days for the building to continue to be legally used.

See also: Certificate of Occupancy

### **Tip Credits [STATE]**

The amount below the minimum wage that an employer may pay a waiter or other service worker for hours worked serving tip-paying customers. The tip credit is expected to be made up by tips, leaving the employee with the full minimum wage.

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## UNE - ZON

### **Unemployment Insurance**

A program to which all employers must contribute with tax dollars, which then pays income to workers who become unemployed through no fault of their own.

### **Unenclosed Sidewalk Café [CITY]**

One of three types of sidewalk cafés that requires a license from the NYC Department of Consumer Affairs. This type is an outdoor area on the public sidewalk in front of the restaurant that contains more than one row of removable tables and chairs.

See also: Enclosed Sidewalk Café, Sidewalk Café, Small Unenclosed Sidewalk Café

### **Wages**

The money paid to a worker, which is regulated in different ways by local, state, and federal governments.

See also: Call-In Pay, Minimum Wage, Tip Credit

### **Ware Washing Sinks**

A separate sink for washing only pots, pans, and dishes – not for washing hands or raw food -- and which must be connected to special plumbing to capture grease before waste water enters the sewer.

See also: Grease Interceptor, Hand-Wash Sinks

### **Work Type [CITY]**

The kind of work being performed on a job, such as plumbing or electrical work, and which must be indicated on NYC Department of Building work permits.

See also: Job Type, Plan/Work Permits

### **Workers' Compensation Insurance**

A program that repays workers for damages and foregone wages resulting from injury on the job, and that all employers must provide for all workers in order to operate a business unless specially not required.

### **Zoning [CITY]**

The laws regulating the use and form of buildings, as determined by the NYC Department of City Planning and by the NYC Department of Buildings, and which affects what businesses can locate where.



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