
Registering Your Business

Overview of Guide

This guide is designed to provide tips on how to register and establish your New York State business. It does not cover businesses formed in other states or countries that wish to be registered or authorized to conduct business in New York State. **THIS DOCUMENT DOES NOT CONSTITUTE LEGAL ADVICE AND IS NOT A SUBSTITUTE FOR LEGAL OR PROFESSIONAL ADVICE. PERSONS CONTEMPLATING STARTING A BUSINESS ARE STRONGLY ENCOURAGED TO CONSULT PROFESSIONAL LEGAL, FINANCIAL AND TAX ADVISORS.**

This guide provides information on the following topics:

- HOW DO I FILE A BUSINESS CERTIFICATE?
- HOW DO I FORM AN ORGANIZED BUSINESS IN NEW YORK STATE?
- HOW DO I OBTAIN A FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)?
- HOW DO I OBTAIN A SALES TAX NUMBER/REGISTER VENDOR/RESALE NUMBER?
- HOW DO I OBTAIN THE LICENSES AND PERMITS I NEED FOR MY BUSINESS?

I. HOW DO I FILE A BUSINESS CERTIFICATE?

Who Must File a Business Certificate?

If you plan on conducting for-profit business through a sole proprietorship or general partnership under any name other than your own, you are required by law to file a Business Certificate (also called a Certificate of Assumed Name) in the office of the County Clerk in the county your business is located. Corporations, limited partnerships and limited liability companies must also file a Certificate of Assumed Name if they are operating under any name other than the name they were incorporated or formed under, though these organized businesses must file the form with the NYS Department of State.

Which Form Do I Need?

Business Certificate form, also known as a Certificate of Assumed Name

Where Can I Obtain the Proper Form?

You may access the NYS Department of State's form of Certificate of Assumed Name at <http://www.dos.ny.gov/forms/corporations/1338-f-l.pdf>. Many county clerks' offices have equivalent county-specific forms that may also be used. Forms may also be available at commercial stationary stores that sell legal forms or through Blumberg Legal Forms, reachable at (800) 221-2972 or www.blumberglegalforms.com. Please note that some counties may require multiple copies of the form to be submitted and also may require that the form(s) be notarized.

Where Do I File The Form?

For sole proprietorships and general partnerships, Business Certificates can be filed at the appropriate County Clerk’s Office.

County Clerks' Offices

Bronx

851 Grand Concourse,
Room 118
Bronx, NY 10451

Brooklyn

Supreme Court Building
360 Adams St, Room 189
Brooklyn, NY 11201

Manhattan

Supreme Court Bldg
60 Centre St, Room 103B
New York, NY 10007

Queens

88-11 Sutphin Blvd, Room 106
Queens, NY 11435

Staten Island

130 Stuyvesant Place
Staten Island, NY 10301

For corporations, limited partnerships and limited liability companies, the Certificate of Assumed Name must be filed with the NYS Department of State at the following address:

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

How Do I Determine Whether the Name I Want to Use Is Available?

You must complete a name search at the County Clerk’s office, if filing there, to assure that the chosen name is not already in use. The County Clerk’s office will conduct a search on its system at the time of the filing for availability. You can also search all New York businesses to see if your intended name is already in use by searching NYS’s Corporation and Business Entity Database, which can be found at http://www.dos.ny.gov/corps/bus_entity_search.html.

How Much Does The Filing Fee Cost?

For sole proprietors and general partnerships and the filing fee depends on the county in which you are filing the form. In New York City, the fees are as follows:

County	Filing Fee
Bronx	\$100
Brooklyn (Kings County)	\$120
Manhattan (New York County)	\$100
Staten Island (Richmond County)	\$120
Queens	\$100

In addition to the filing fee, each county will allow you to purchase extra certified copies of the filing receipt for \$10 per copy.

For corporations, limited partnerships and limited liability companies, who must file with the State, the filing fee is \$25, though corporations must also pay an additional county-specific fee. The corporation county fee is \$100 for any county in New York City and \$25 for any other county in New York State. Filers with the State may also choose to pay an extra fee for expedited processing, which will be either \$25, \$75 or \$150 depending on the speed of processing chosen.

What should I do after Filing the Form?

You will receive at least one official filing receipt, but you should consider purchasing additional certified copies because they can have varied uses. Keep one copy safe with the business's other records. You will need a copy of the form to open a business account with any bank. New York State law also requires you to display a copy of the Certificate of Assumed Name at the business's location.

Where Can I Get More Information?

You can find a guide to completing and filing a Certificate of Assumed Name on the NYS Department of State website at <http://www.dos.ny.gov/corps/assdnmins.html>.

II. HOW DO I FORM AN ORGANIZED BUSINESS IN NEW YORK STATE?

Which Form do I need?

- Business Corporation – Certificate of Incorporation
- Limited Partnership – Certificate of Limited Partnership
- Limited Liability Company – Articles of Organization

Where Can I Obtain the Proper Form?

There is no requirement that a lawyer prepare these forms or other documents, but it is strongly advisable to seek professional, legal assistance because these documents all have legal effect and carry enforceable rights and responsibilities. Forms are available at commercial stationary stores that sell legal forms or through Blumberg Legal Forms, reachable at (800) 221-2972 or www.blumberglegalforms.com. The NYS Department of State also publishes forms that you can use:

- Certificate of Incorporation:
<http://www.dos.ny.gov/forms/corporations/1239-f-l.pdf>.
- Certificate of Limited Partnership:
<http://www.dos.ny.gov/forms/corporations/1391-f-l.pdf>
- Articles of Organization:
<http://www.dos.ny.gov/forms/corporations/1336.pdf>

What are the Name Requirements for New Businesses?

No business can have a name that is not "distinguishable" from any another domestic New York or authorized foreign corporation, limited partnership or limited liability

company. New York law also has specific requirements for each type of formally organized business:

Business Corporation: The official name of any New York business corporation must contain one of the following words or an abbreviation of one of these words: *corporation*; *incorporated*; or *limited*. A corporation's name cannot, without special approval, contain any of the following words or phrases or any abbreviation or derivative of these words or phrases: *board of trade*; *chamber of commerce*; *community renewal*; *state police*; *state trooper*; *tenant relocation*; *urban development*; *urban relocation*; *acceptance*; *annuity*; *assurance*; *bank*; *benefit*; *bond*; *casualty*; *doctor*; *endowment loan*; *fidelity mortgage*; *financial savings*; *guaranty surety*; *indemnity title*; *insurance trust*; *investment underwriter*; *lawyer*; *union, labor, council, industrial organization*; *blind*; *handicapped*; *exchange*; *school*; *education*; *elementary*; *secondary*; *kindergarten*; *prekindergarten*; *preschool*; *nursery school*; *museum*; *history*; *historical*; *historical society*; *arboretum*; *library*; *college*; *university*; *conservatory*; *academy*; or *institute*.

Limited Partnership: The official name of any New York limited partnership must contain the words "Limited Partnership" or "L.P." A limited partnership's name cannot, without special approval, contain any of the following words or phrases or any abbreviation or derivative of these words or phrases: *board of trade*; *chamber of commerce*; *community renewal*; *state police*; *state trooper*; *tenant relocation*; *urban development*; *urban relocation*; *acceptance*; *annuity*; *assurance*; *bank*; *benefit*; *bond*; *casualty*; *doctor*; *endowment loan*; *fidelity*; *finance*; *guaranty*; *indemnity*; *insurance*; *investment*; *lawyer*; *loan*; *mortgage*; *savings, surety*; *title*; *trust*; *underwriter*; *blind*; *handicapped*; or *exchange*.

Limited Liability Company: The official name of any New York limited liability company must contain the words "Limited Liability Company" or either "LLC" or "L.L.C." A limited liability company's name cannot, without special approval, contain any of the following words or phrases or any abbreviation or derivative of these words or phrases: *board of trade*; *chamber of commerce*; *community renewal*; *corporation*; *incorporated*; *partnership*; *state police*; *state trooper*; *tenant relocation*; *urban development*; *urban relocation*; *acceptance*; *annuity*; *assurance*; *attorney*; *bank*; *benefit*; *bond*; *casualty*; *doctor*; *endowment*; *fidelity*; *finance*; *guaranty*; *indemnity*; *insurance*; *investment*; *lawyer*; *loan*; *mortgage*; *savings*; *surety*; *title*; *trust*; *underwriter*; *blind*; *handicapped*; *exchange*; *school*; *education*; *elementary*; *secondary*; *kindergarten*; *prekindergarten*; *preschool*; *nursery school*; *museum*; *history*; *historical*; *historical society*; *arboretum*; *library*; *college*; *university*; *conservatory*; *academy*; or *institute*.

A more detailed explanation of restricted words and phrases in business names can be found at http://www.dos.ny.gov/corps/restricted_words.html.

How Do I Determine Whether the Name I Want to Use Is Available?

The Department of State will make a determination of name availability in response to written requests addressed to the Albany office of the Department of State that are accompanied by a fee of \$5 for each name to be searched for availability (no phone inquiries). You can also search all New York businesses to see if your intended name is already in use by searching NYS's Corporation and Business Entity Database, which can be found at http://www.dos.ny.gov/corps/bus_entity_search.html.

Once you have settled on a desired name and determined that the name is available, you may reserve the name for 60 days while you prepare the rest of the necessary documentation by filing a Certificate of Reservation with the Department of State at its Albany address and paying a \$20 filing fee. Name reservations can be extended by 60 additional days up to two times for an additional charge of \$20 per extension. A copy of the Certificate of Reservation can be found at <http://www.dos.ny.gov/forms/corporations/0234.pdf>.

Where Do I File It?

Formation documents along with filing fees and any other required documentation should be filed with the NYS Department of State. If you are mailing the formation documents, the completed, signed form together with the necessary filing fees and any other required paperwork should be sent to the Albany office of the NYS Department of State:

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commercial Plaza
99 Washington Avenue
Albany, NY 12231

You may also fax the completed formation documents along with the Credit Card/Debit Card Authorization Form and any other required paperwork to the Division of Corporations at (518) 474-1418. You can also submit corporation and limited liability company forms online at NYS's Online Permit Assistance and Licensing website (OPAL) which can be found at <http://www.nys-opal.com/>.

How Much Does It Cost?

There are required fees for filing all formation documents, which may be paid by cash, check, money order, MasterCard, Visa or American Express. Checks and money orders should be made payable to the "Department of State." If you are paying by credit card, fill out and submit with your documentation the Credit Card/Debit Card Authorization Form, which can be found at <http://www.dos.ny.gov/forms/corporations/1515-f-l.pdf>.

The following chart is a non-exclusive list of fees related to creating each type of entity:

Entity Type	Required Filing	Filing Fee	Other Fees	Expedited Processing
Business Corporation	Certificate of Incorporation	\$125	\$10 or more (tax on authorized shares)	\$25 (24-hour processing)
Limited Partnership	Certificate of Limited Partnership	\$200	\$50 (Certificate of Publication)	\$75 (same-day processing)
Limited Liability Company	Articles of Organization	\$200	\$50 (Certificate of Publication)	\$150 (two-hour processing)

What other Documents must be Adopted?

In addition to the formation documents that each organized business entity files with the NYS Department of State, each entity type must create and adopt another governing document, as describe below. These documents are not filed with the State but they will govern important rights and responsibilities of the businesses and their owners, and it is strongly recommended that you obtain professional legal assistance when drafting and adopting them.

Business Corporation: Corporations must adopt Bylaws, which describe the capital structure of the corporation, procedures for meeting and voting, rights of shareholders, the nature and roles of the board of directors and officers, and other organizational matters. The Bylaws should be adopted by the incorporator at the corporation’s initial organizational meeting.

Limited Partnership: Limited partnerships must have a Partnership Agreement, which is a document that governs the rights and responsibilities of all the partners as well as the organizational structure and operations of the limited partnership. The Partnership Agreement must be signed by the general partner(s) and may, but need not be, signed by the limited partners.

Limited Liability Company: The member or members of a limited liability company are required under the law to adopt an Operating Agreement within 90 days of formation of the limited liability company. The Operating Agreement governs the rights and responsibilities of the company’s members as well as the workings of the company.

What are the Publication Requirements?

There are no publication requirements for business corporations, but New York requires newly formed limited partnerships and limited liability companies to publicize their existence to the general public.

Both types of entities are required under the law to publish, within 120 days of their formation, either the business's Articles of Organization or Certificate of Limited Partnership, as the case may be, or a notice containing substantially the same information in the applicable formation document. The notice must be published once per week for six consecutive weeks in two newspapers in the county where the office of the business is located. The county clerk will designate which newspapers the notices must run in, one of which will be published daily and one published weekly. You will have to pay whatever fees the newspapers charge to publish notices. You can arrange to publish the notices yourself, or, alternatively, many commercial services will arrange to satisfy this publication requirement for you for an additional fee.

When you publish the notices, the newspapers will give you an Affidavit of Publication. You must take the Affidavit of Publication from each newspaper and submit them, together with a Certificate of Publication and a \$50 filing fee, to the NYS Department of State within 120 days after formation of the business. You may access the Department of State's form of Certificate of Publication for limited liability companies at <http://www.dos.ny.gov/forms/corporations/1708.pdf> and for limited partnerships at <http://www.dos.ny.gov/forms/corporations/1711.pdf>.

Where Can I Get More Information?

You can find guides to forming a business entities and Frequently Asked Questions (FAQ) on the NYS Department of State website at the following address:

Business Corporation guide: <http://www.dos.ny.gov/corps/busguide.html>

Business Corporation FAQ: <http://www.dos.ny.gov/corps/bcfaq.asp>

Limited Partnership guide: <http://www.dos.ny.gov/corps/lpcorp.html>

Limited Partnership FAQ: <http://www.dos.ny.gov/corps/lpfaq.asp>

Limited Liability Company guide: <http://www.dos.ny.gov/corps/llcguide.html>

Limited Liability Company FAQ: <http://www.dos.ny.gov/corps/llcfaq.asp>

If you have additional questions, please call the NYS Department of State at (518) 473-2492 or email corporations@dos.state.ny.us.

III. HOW DO I OBTAIN A FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)?

Who Must Obtain an EIN?

An EIN is required for most businesses; only sole proprietors with no employees are not exempt from the requirement. (Sole proprietors can use their Social Security Number as an EIN.)

Quick Checklist: You will need an EIN if you answer “Yes” to any of the following questions:

- Do you have or plan to have employees or contractors?
- Do you plan to operate your business as a corporation or a partnership?
- Do you plan to file any of these tax returns: Employment; Excise; or Alcohol, Tobacco and Firearms?
- Do you plan to withhold taxes on income, other than wages, paid to a non-resident alien?
- Do you plan to have a Keogh plan (a retirement plan for small businesses and the self-employed)?
- Are you involved with any of the following types of organizations: Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns; Estates; Real Estate mortgage investment conduits; Nonprofit organizations; Farmers’ cooperatives; or Plan administrators?

Which Form Do I Need?

IRS Form SS4, “Application for Employer Identification Number”

Where Can I Obtain the Proper Form?

You can access and fill out the Form SS4 online application at <https://sa2.www4.irs.gov/modiein/individual/index.jsp>. Alternatively, you can access a PDF copy of the application that you can print and submit by mail or fax at <http://www.irs.gov/pub/irs-pdf/fss4.pdf>.

You can call the IRS to request an EIN number at 1-800-829-4933 from 7:00 a.m. to 10:00 p.m., local time.

Where Do I File The Form?

You can apply for an EIN online, by telephone, by fax, or by mail, depending on how soon you need to use your EIN. Use only one method for each entity so you do not receive more than one EIN for an entity. The IRS recommend that you complete the form online at <https://sa2.www4.irs.gov/modiein/individual/index.jsp>.

Faxing your EIN application has a four-day turnaround. If you wish to fax in your application, fax the completed Form SS-4 to (859) 669-5760. Mailing your EIN application has a thirty-day turnaround. If you wish to mail in your application for a New York business, send the completed Form SS-4 to:

Internal Revenue Service
Attn: EIN Operation
Cincinnati, OH 45999

Where Can I Get More Information?

Instructions for completing the Form SS4 and obtaining an EIN can be found on the IRS website at <http://www.irs.gov/pub/irs-pdf/iss4.pdf>.

IV. HOW DO I OBTAIN A SALES TAX /REGISTERED VENDOR/RESALE NUMBER?

Who Must Be a Registered Vendor?

A Sales Tax Number is required for all businesses making sales in New York State that are subject to sales tax. You must register with the Tax Department and obtain a Certificate of Authority to get a Sales Tax Number and you the right to collect tax on your taxable sales and to issue and accept most New York State sales tax exemption certificates. For a list of Taxable Sales, refer to Publication 750 on www.tax.ny.gov.

Which Form Do I Need?

Form DTF-17, "Sales Tax Certificate of Authority"

Where Can I Obtain the Proper Form?

You can access and fill out the Certificate of Authority online at OPAL at www.opal.ny.gov. Go to the "Online Applications" tab, then under "Taxation and Finance, Department of" select the "Certificate of Authority of Collect Sales Tax" to fill out the Form DTF-17. You can also obtain a copy of the form by calling the NYS Tax Department at (800) 698-2909.

Where Do I File The Form?

To obtain a Certificate of Authority, you must file Form DTF-17 for your business with the New York State Department of Taxation and Finance at least 20 days (but no more than 90 days) before you begin operating your business. If you obtain the form online at www.opal.ny.gov, then you can submit it there too. If you choose to file the form by mail, send the completed for to:

New York State Tax Department
Sales Tax Registration Unit
W A Harriman Campus
Albany, NY 12227

The Tax Department will review your application. If the application is approved, the Tax Department will mail you a Certificate of Authority. You cannot legally make taxable sales or issue or accept most exemption certificates until you have received your valid Certificate of Authority. If you listed several places of business on Form DTF-17-ATT, the Tax Department will provide you with a valid Certificate of Authority for each location.

What Are the Types of Certificate of Authority?

There are three types of Certificates of Authority:

- Regular – if you will be making taxable sales from your home, a shop, a store, a cart, a stand, or any other facility or facilities from which you regularly conduct your business.
- Show/Entertainment – if your only business activities in the state will be operating as a show or an entertainment vendor.
- Temporary – if you expect to make taxable sales in New York State for no more than two consecutive quarterly sales tax periods in any 12-month period.

Where Can I Get More Information?

Visit www.tax.ny.gov and click on “find publications” to obtain: Publication 750 – “A Guide to Sales Tax in New York State” for more information.

V. HOW DO I OBTAIN THE LICENSES AND PERMITS I NEED FOR MY BUSINESS?

To identify and obtain the licenses and permits you need for your business, use NYC Business Express at www.nyc.gov/nycbusinessexpress. NYC Business Express is a one-stop website that provides guidance on how to start and operate a business in New York City quickly and properly. NYC Business Express offers business owners and entrepreneurs the information necessary to open and operate a business as well as the opportunity to apply for permits, licenses and certifications and to check violation statuses.