



Instructions for Form DTF-95

Business Tax Account Update

General information

Form DTF-95, *Business Tax Account Update*, allows you to correct or update certain business tax records with the New York State Department of Taxation and Finance (Tax Department). You must complete a separate form for each tax type that has different updated information to be reported. If you are reporting only address changes, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*, instead of Form DTF-95.

Legal name, DBA name, or address changes to withholding tax information will also update corresponding information on your unemployment insurance account with the New York State Department of Labor.

If there are no changes to be made at this time, keep this form in your files for future use. If a change occurs, complete the form and send it to us as soon as possible.

What you may update on this form

You may report a change to any of the following:

- your business name, identification number, telephone and fax numbers, and owner/officer/responsible person information;
- your business activity;
- your business location (physical address) or mailing addresses (you may use Form DTF-96 instead for address changes only).

What you may not update on this form

- you may not change your business' entity (see *Entity change* below);
- you may not register a business with the Tax Department;
- you may not change PrompTax (EFT) program participant information (see Form TR-389, *Change of Registration Information*, or call the PrompTax Customer Service Center Helpline 1 800 338-0054);
- you may not close your account with the Tax Department (see *Closing a business* below); and
- you may not add another location or delete a location for sales tax (see Form DTF-17, *Application for Registration as a Sales Tax Vendor*; see *Need help?* on the back page to obtain the form).

Legal restrictions

Legal restrictions for petroleum-, alcohol-, and cigarette-related businesses

Filing Form DTF-95 is not a substitute for prior approval required for certain changes. Failure to obtain prior approval may result in the cancellation of your registration, license, or permit.

If you are registered, licensed, or granted a permit for any of the following activities, in addition to filing Form DTF-95 you must also notify the Tax Department in writing to report changes to the owner/officer/responsible person information of any type of registrant or licensee, or to report changes, additions, and deletions of the location of a warehouse of a cigarette agent or wholesale dealer. This notification is required for:

- a distributor of beer, cider, wine, liquor, or other alcohol beverages (Article 18);
- a cigarette agent, wholesale dealer of cigarettes, distributor of tobacco products or wholesale dealer of tobacco products, or a chain store (Articles 20 and 20-A);
- a motor fuel distributor, importing/exporting transporter, terminal operator, or liquefied petroleum gas fuel permittee (Articles 12-A and 13-A);
- a diesel motor fuel distributor, retailer of heating oil only, or distributor of kero-jet fuel only (Articles 12-A and 13-A); and
- an aviation fuel business or residual petroleum products business (Article 13-A).

Send your written notification to:

NYS TAX DEPARTMENT – WADE ROAD
TTTB/FACCTS – REGISTRATION AND BOND UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Certain changes may require you to complete a new registration for your business.

Entity change

You may **not** use this form to request a change in the type of entity of your business (for example, from sole proprietorship to partnership or partnership to corporation, etc.). Changes of this nature have certain legal requirements, such as incorporation, dissolution of a corporation, registering a new partnership, altering the partners, filing for a DBA certificate, etc. Entity types include corporations, partnerships, sole proprietors, and several types of limited liability organizations (LLC, LLP, LLIC, and LLTC). See the instructions for your tax returns or contact the Tax Department if you need to change your type of entity (see *Need help?* at the end of these instructions).

Legal name change

- If you are a domestic corporation (incorporated within New York State) or foreign authorized corporation (incorporated outside New York State), or an LLC or LLP, registered with the New York State Department of State (NYS DOS), you must report a legal name change with NYSDOS (after which you may file Form DTF-95).
- If you are a foreign corporation that is not authorized (registered with NYSDOS), use Form DTF-95 to report a legal name change. You may be asked to provide further information.
- All other business entities may use Form DTF-95 to report a legal name change.

Closing a business

In many cases a final return must be filed to report your last activity and to close that account. Corporations must complete a dissolution process and obtain a filing receipt from the NYS Department of State. Publication 110, *Information and Instructions for Termination of Business Corporations*, details the procedures for closing a corporation.

Foreign addresses

If you are located outside of the United States and you find that your address will not fit in the spaces provided, you may attach a separate sheet with your address information. Be sure to identify what each address is to be used for.

Specific instructions

You must always complete Steps 1, 2, and 6. Complete Steps 3 through 5 and the back of the form as needed to report your updates.

Step 1 — Select tax type(s) to be updated

See *Legal restrictions* above before selecting the tax types. Then indicate which business tax records should be updated by checking the appropriate box(es) in the section. If the updated information is the same for all your business tax types on file with the NYS Tax Department, you only need to check the first box, *All business tax types on file with NYS Tax Dept.* If you are not checking the first box and your change affects a tax not listed, mark the box labeled *Other* and enter the tax type and account number in the spaces below that check box.

Step 2 — Identify your business

Current information on file

Identify your business by filling in **all** the requested information for your business as **currently** on file with the Tax Department. This will assist us in updating your records.

Identification number — Enter your identification number as it appears on mailing labels that you are currently receiving, or the identification number that you entered when you last filed a tax return.

Legal name — Enter your business' legal name as follows:

- for a corporation or LLC (limited liability company), enter the exact legal name of the business as it appears on the *Certificate of Incorporation* or *Certificate of Registration*;

- for an unincorporated business, use the name in which the business owns property or acquires debt;
- for a partnership, use the registered partnership name; or
- for a sole proprietor, use the name of the individual owner.

Trade name (DBA) — Enter the trade name, doing business as (DBA) name, or assumed name if different from the legal name. For an unincorporated business, use the DBA name filed with the county clerk's office.

Business telephone number — Enter the general number that we have on file, or if more than one, enter the one that you want replaced.

Business fax number — Enter your fax number if you previously provided one.

Physical address — Enter the complete address where your business is physically located. (See *Foreign addresses* on the front page if you are not in the U.S.)

Step 3 — Enter updated information

Legal name reminder: See *Legal name change* on the front page for restrictions.

Updating address information - Check the box and enter the updated address information on the back of the form. See *Address changes* below.

Step 4 — Owner/officer/responsible person information

Complete this step if there have been any changes to the information about the persons required to be listed on your application forms as owner/officer/responsible persons. If there are changes for more than two individuals, attach an additional list to this form, using the same format. See *Legal restrictions* on the front page if you are updating records for petroleum business, alcohol beverages, or cigarette tax types.

Check the appropriate box to indicate whether you are adding, deleting, or revising officer information, and provide **all** the information requested for each one.

Step 5 — Report sale of business or change of business activity

- If you sold or transferred your business (or your entire inventory), check the box and enter the name and address of the buyer and the date of sale. **You must still officially notify the Tax Department of the sale using Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*.**
- If your primary business activity has changed, describe your new type of business activity and enter the new six-digit NAICS business activity code. To find the best NAICS code for your new activity, review Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, on the Tax Department's Web site (www.nystax.gov); click on *Publications and Technical Bulletins*. Or you may call the Business Tax Information Center at 1 800 972-1233.



Step 6 — Sign and mail your update

The authorized person must sign and date the report, enter his or her title, and print the name of a contact and the contact's daytime telephone number (including area code and extension, if any). The person who signs the form must be authorized to report updates for this business.

Send your completed form to: **NYS TAX DEPARTMENT
TCC/ACCOUNT SERVICES SECTION
BUILDING 8
WA HARRIMAN CAMPUS
ALBANY NY 12227-0155**

Address changes

You may report address changes on this form or on Form DTF-96, *Report of Address Change for Business Tax Accounts*. Check the box in the *Updated information* section and enter your updated address information on the back of Form DTF-95. See *Legal restrictions* on the front page of these instructions for special reporting requirements. Enter your addresses in a format that will be recognized by the post office. It is important that you enter your addresses correctly since you are responsible for filing tax returns timely even if you do not receive returns from the Tax Department. If you need to enter an address outside the U.S., see *Foreign addresses* on the front page.

Section A — List your updated address(es)

Enter address information only if it is different from current information.

If applicable, enter your **new physical location**, the effective date of the address change, and your new business telephone number.

If applicable, enter your **new mailing address** or the mailing address of the person and firm that you wish to receive returns, notices, and bills sent by the Tax Department. Also enter the effective date of the change and the new telephone number for a person who can be contacted about any tax information.

Section B — List your new preparer or payroll service address

For sales or withholding tax returns **only**, list your **new** preparer or payroll service address. If you provide this address, the Tax Department will mail all your sales or withholding tax forms (but not bills) to this address. Check the *Add new or change preparer address* box. Check the box for sales tax or withholding tax (or both, if you want to have both sets of forms mailed to the same address). Also, enter the effective date of the change and the telephone number for the preparer or payroll service.

If you wish to discontinue having your forms sent to a preparer, be sure to check either the sales tax or withholding tax box (or both) and the *Delete old preparer information* box so the proper record gets deleted. Enter the old name and address that you want deleted; be sure that you provided a valid mailing address. If you are adding or changing your preparer address, the new address will automatically replace the old one and you need not file a separate request to delete the old address.

For tax types other than sales and withholding you cannot restrict the mailings to just tax return forms. You can designate someone to receive all your mailings (including bills and notices) in Step 3, Section A by filling in the mailing address section.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M.
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.