

# 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**

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1. FEIN (Federal Employer Identification Number):   -

2. Phone no.: ()    -    Fax no.: ()    -

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

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4. Legal name: \_\_\_\_\_

5. Trade name (doing business as): \_\_\_\_\_

6. Enter 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)

8a. 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.

	<b>Jan. 1 – Mar. 31</b>	<b>Apr. 1 – Jun. 30</b>	<b>Jul. 1 – Sep. 30</b>	<b>Oct. 1 – Dec. 31</b>	<b>Year</b>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> <input type="text"/>
	1	2	3	4	

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 FUTA for agricultural employment, enter the first  
such year   and the date employment began in New York State during or that year.

Y Y        
(mmddyy)

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:

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

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

If "Yes," complete the following information:

a. Check one:  **All** was acquired  **Part** was acquired

b. Date of acquisition        
(mmddyy)

c. Previous owner information:

1) Business name: \_\_\_\_\_

2) Business address: \_\_\_\_\_

3) Unemployment Insurance registration no.: \_\_\_\_\_

11. Required Addresses

11a. **Mailing Address:** This is your business mailing address where your Withholding Tax (WT) and Unemployment Insurance (UI) mail will be delivered. However, if you elect to have your UI mail directed to an address other than your place of business, complete number 11d below.

Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

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11b. **Physical Address:** This is the **physical** location of your business, *if* different from the mailing address in 11a.

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

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11c. **Location of Books/Records:** This is the **physical** location where your Books and Records are maintained.

Same as 11a     Same as 11b     Other – please complete

C/O: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Additional Addresses

11d. **Agent Address (C/O):** Complete this if your UI mail should be sent to an address other than your business address.

C/O: \_\_\_\_\_

Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Telephone: (    )    -     ext : \_\_\_\_\_

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11e. **LO 400 form – Notice of Entitlement and Potential Charges Address:** If completed, this is where the LO 400 will be directed. It is mailed each time a former employee files a claim for Unemployment Insurance Benefits.

Same as 11d     Other – please complete

C/O: \_\_\_\_\_

Street: \_\_\_\_\_

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 Number	Title	Residential address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Enter legal name
<b>For office use only</b>

13. For each of your establishments in New York State, answer 13a and 13b below. Use a separate sheet for each establishment.

a. Location: \_\_\_\_\_  
No. and street
City or town
County
Zip code

b. Approximately how many persons do you employ there? \_\_\_\_\_

14. Indicate below your principle activity or farm production which produces greatest gross sales. Check applicable box:

- Fruit and/or nut trees; specify type: \_\_\_\_\_
- Vegetable farm; specify type \_\_\_\_\_
- Field crops and/or cash grain; specify type \_\_\_\_\_
- Livestock (dairy, poultry, beef cattle); specify type \_\_\_\_\_
- Animal specialty (horse, dog, etc.); specify type \_\_\_\_\_
- Other; furnish details \_\_\_\_\_

I affirm that I have read the above questions and that the answers provided are true to the best of my knowledge and belief.	
X _____ Signature of Officer, Partner, Proprietor, Member or Individual	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (mm/dd/yyyy)
_____	Phone no.: ( <input type="text"/> <input type="text"/> <input type="text"/> ) <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Official Position	

### General Information

If you employ individuals who do not perform agricultural work, you may also need to complete Form NYS-100, New York State Employer Registration for Unemployment Insurance, Withholding and Wage Reporting. Phone the Liability and Determination Section of the Department of Labor at (518) 457-2635 if additional information is needed.

Employers of agricultural workers become liable for unemployment insurance contributions:

- At the beginning of any calendar year in which they employ 10 or more farm workers on each of 20 days, each day being in a different week during a calendar year or the preceding year, **or**
- At the beginning of any calendar quarter in which they pay cash remuneration of \$20,000 or more to farm workers, **or**
- On the first day on which they pay any remuneration to farm workers in this state if the employer is subject to FUTA.

A **farm labor crew leader** would also become liable if he/she meets any of the conditions above and:

- He/she is not the employee of the farm operator, **and**
- He/she holds a valid certificate of registration under the Farm Labor Contractor Registration Act of 1963, or substantially all of his/her crew operates or maintains mechanized equipment which he/she provides.

Agricultural work is defined in the law as all services performed:

- On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, and fur-bearing animals, and wildlife.
- In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.
- In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to market or to a carrier for transportation to market, any agricultural or horticultural commodity, but only if such service is performed in the employ of an operator of a farm (i) as an incident to farming operations or (ii) in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not apply to service performed in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

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 FUTA.
- 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 NYS100, 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 FUTA 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 *New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting for Agricultural Employment* (NYS-100A) 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 5,22, 30, 30-A, and 30-B of the Tax Law, Article 2-E of the General City Law, and 42 USC 405(cX2XCXi).

This information will be used in the administration of the Unemployment Insurance program, to process refunds and collect contributions, 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, State Office Campus, Albany NY.