

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

1. FEIN (Federal Employer Identification Number): -
2. Phone no.: () - Fax no.: () -
3. Legal name: _____
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?
- If "Yes," complete entire form 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.

- a. Enter date you began business in New York State:
(mmddyy)
- b. 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 any quarter this year), check one box to indicate the first calendar quarter and enter the year.
- | Jan. 1 –
Mar. 31 | Apr. 1 –
Jun. 30 | Jul. 1 –
Sep. 30 | Oct. 1 –
Dec. 31 | Year |
|--------------------------|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> <input type="text"/> |
| 1 | 2 | 3 | 4 | |
- c. If you employed 4 or more persons at least one day in each of twenty weeks during a calendar year, check one box to indicate the first calendar quarter and enter the year.
- | Jan. 1 –
Mar. 31 | Apr. 1 –
Jun. 30 | Jul. 1 –
Sep. 30 | Oct. 1 –
Dec. 31 | Year |
|--------------------------|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> <input type="text"/> |
| 1 | 2 | 3 | 4 | |
- 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:
- _____

6. If you are not liable under the Unemployment Insurance Law, do you want to elect voluntary coverage? Yes No
7. Instead of liability on a contribution 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 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.: _____

9. Required addresses.

9a. **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 9d below.

Street or PO Box: _____
City: _____ State: _____ ZIP Code: _____

9b. **Physical Address:** This is the **physical** location of your business, *if* different from the mailing address in 9a.

Street: _____
City: _____ State: _____ ZIP Code: _____

9c. **Location of Books/Records:** This is the **physical** location where your Books and Records are maintained.

Same as 9a Same as 9b Other – please complete

C/O: _____
Street: _____
City: _____ State: _____ ZIP Code: _____

Additional Addresses

9d. **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 : _____

9e. **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 9d Other – please complete

C/O: _____
Street: _____
City: _____ State: _____ ZIP Code: _____

10. List the names, Social Security Account numbers, titles and home addresses of officers.

Name	Social Security Number	Title	Residential address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Enter legal name

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11. List the name of any government agency from which you receive funds:

12. For each of your programs and locations in New York State, answer 12a and 12b below. Use a separate sheet for each.

a. Program name: _____

b. Location: _____

No. and street	City or town	County	Zip code
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c. Approximately how many persons do you employ there? _____

13. Principle purpose for which you are organized and operate. Check applicable box:

- | | | |
|--|---|--|
| <input type="checkbox"/> Religious | <input type="checkbox"/> Residential home | <input type="checkbox"/> Fund raising organization |
| <input type="checkbox"/> Library | <input type="checkbox"/> Nursing home | <input type="checkbox"/> Research foundation/trust |
| <input type="checkbox"/> Museum | <input type="checkbox"/> Health clinic | <input type="checkbox"/> Homemaker service |
| <input type="checkbox"/> School (indicate highest grade _____) | <input type="checkbox"/> Other (describe in detail) _____ | |

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 (mm/dd/yyyy)

_____ Phone no.: () -
 Official Position

Instructions

- Item 1 Enter your nine digit Federal Identification Number. This number is used to certify your payments to the IRS under FUTA.
- Item 3-4 Enter in item 3 the actual name of your organization and in item 4 any other program names, acronyms etc., used. If you are a corporation, the exact corporate name as shown on your Certificate of Incorporation should be entered in item 3. If you are part of, or sponsored by, another organization, please explain on a separate sheet.
- Item 5 A nonprofit organization is defined as one that is organized and operated **exclusively** for religious, charitable, scientific, literary, or educational purposes. Generally, this includes all organizations that qualify for exemption under Section 501 (C) (3) of the Internal Revenue Code.
 Organizations eligible for exemptions under other sections of the Internal Revenue Code or not organized and operated exclusively for one or more of the above purposes cannot be considered nonprofit organizations for New York State Unemployment Insurance purposes.
- Item 5a 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 5b Enter the first calendar quarter and the year in which you paid (or expect to pay) cash remuneration of \$ 1,000 or more. Do not go back beyond 3 years from January of the current year.

- Consider as cash remuneration every form of compensation such as:
- Salary
 - Commissions
 - Payments to corporate officers
 - Cash wages
 - Bonuses
 - Payments to part-time and temporary employees

- Do not consider** as cash remuneration:
1. Reasonable money value of board, rent, housing, lodging, or any similar advantage received. However, once an organization is liable, the money value of such compensation is remuneration and must be reported.
 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 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 IA 318.13 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(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, the NYS Tax Department and the Unemployment Insurance Division, W A Harriman State Campus, Albany NY.