

Special Note

New and Revised Forms

Form DTF-95, *Change of Business Information*, has been revised. The form has a new title, *Business Tax Account Update*, and separate instructions: Form DTF-95-I, *Instructions for Form DTF-95*. A completely new form has been created for address changes only: Form DTF-96, *Report of Address Change for Business Tax Accounts*.

To make you aware of the new and revised forms, **when you select any one of these forms from the Web site, all three are provided.** In the future they will be provided separately. Please review these new forms to determine your best approach to updating your business tax accounts with the New York State Tax Department.

This PDF file contains all three of these forms:

New Form DTF-96, *Report of Address Change for Business Tax Accounts* (see pages 2 and 3)

Redesigned Form DTF-95, *Business Tax Account Update* (see pages 4 and 5)
and New Form DTF-95-I, *Instructions for Form DTF-95* (see pages 6 and 7)

Form DTF-95 is used to report business tax account updates other than address changes; address changes can be reported on the back of this form if you have other updates to make at the same time. **You must file the completed front of Form DTF-95 with the back of the form** when reporting address changes (some filers have sent in only the back, which cannot be processed since it lacks identifying information and the necessary signature). See the separate instructions for the reporting requirements and for special steps that you may have to follow.

If you only have an address change to report, you may use the shorter Form DTF-96 instead of Form DTF-95. See the instructions that are provided on the back of the form for more information.

Instructions

Form DTF-96, *Report of Address Change for Business Tax Accounts*, allows you to correct or change your business location (physical address) or mailing address, or both, for business tax accounts on record with the New York State Department of Taxation and Finance (Tax Department). If you need to report any other changes for your business records, you must use Form DTF-95, *Business Tax Account Update*. You can report address changes on Form DTF-95 instead of filing both forms. 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.

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

Filing Form DTF-96 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 as invalid.

If you are registered, licensed or granted a permit for any of the following activities, in addition to filing Form DTF-96 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, deletions of the location of the 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 (Tax Law Articles 12-A and 13-A)
- a diesel distributor, retailer of heating oil only, or distributor of kero-jet fuel only (Articles 12-A and 13-A)
- an aviation fuel business or residual petroleum products business (Article 13-A).

Send your written notification to:

NYS Tax Department, TTTB/FACCTS, Registration and Bond Unit,
Building 8 - 855 Central, W A Harriman Campus, Albany NY 12227.

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

Step 1 - Identify your business

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 you are currently receiving or the identification number that you entered when you last filed a tax return.

Legal name - For a corporation or LLC (limited liability company), enter the exact legal name of the business as it appears on the Certificate of Incorporation; for an unincorporated business, use the name in which the business owns property or acquires debt; for a partnership, use the partnership name. A sole proprietor must use the name of the individual owner.

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

Corporations - Enter the year and state of incorporation in the spaces provided.

Physical address - Enter the address where your business is physically located.

Country - foreign addresses - If you are located outside of the U.S. 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.

Step 2 - Select tax type(s) to change

See *Legal restrictions* before selecting the tax types. Then indicate which business tax records should be changed 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 NYS Tax, you only need to check the first box, *All business tax types on file with NYS Tax*.

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.

If you wish to change addresses for more than one tax type and they are not the same, you must either attach another Form DTF-96 for each additional tax type, or create and attach a separate listing that contains all the address information and indicated the tax type(s) for that address, and your identification number.

Step 3, Section A - List your new address(es)

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

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

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

Step 3, 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 your 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, notices, and tax returns) in Step 3, Section A by filling in the mailing address section.

Step 4 - Sign and mail your report

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.

Mail your completed report to: **NYS TAX DEPARTMENT,
RADS/ACCOUNT SERVICES SECTION, BUILDING 8 RM 258,
W A HARRIMAN CAMPUS, ALBANY NY 12227-0155**

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Article 8 of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to process your tax refunds and collect taxes, and for any other purpose authorized by law.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

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

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



Use this form to update your business name, identification number, telephone number, addresses, owner/officer/responsible person information and business activity. **See Legal restrictions in the instructions (Form DTF-95-I) before completing this form.**

Step 1 Select tax type(s) to be updated.	<input type="checkbox"/> All business tax types on file with NYS Tax	<input type="checkbox"/> Withholding	<input type="checkbox"/> Petroleum business (all fuels)	<input type="checkbox"/> Limited Liability Company (LLC) or Limited Liability Partnership (LLP)				
	<input type="checkbox"/> Corporation	<input type="checkbox"/> IFTA	<input type="checkbox"/> Alcohol beverages	<input type="checkbox"/> Other (list below):				
	<input type="checkbox"/> Sales and use	<input type="checkbox"/> Highway use	<input type="checkbox"/> Cigarette					
				<table border="1"> <tr> <td>Tax type</td> <td>Account number</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	Tax type	Account number		
Tax type	Account number							

Step 2 Identify your business.	Current information on file (complete all items)		Step 3 Enter updated information.	Updated information (enter only changed items)	
	Identification number (with suffix, if any)			*New identification number (with suffix, if any)	
Legal name (see instructions)			*New legal name (see instructions for special requirements)		
Trade name (DBA)			New trade name (DBA)		
Business telephone number ()		Business fax number ()		New business telephone number ()	
Business telephone number ()		Business fax number ()		New business fax number ()	
Physical address (number and street)			<input type="checkbox"/> Check here if updating address information on the back page		
City State ZIP code			Your reason(s) for update(s):		
Country (if not U.S.; see instr.)			* The new information you report here will be effective for all tax types on file. All other changes will be made to the tax types you checked in Step 1.		
For corporations - Year of incorp.:			State of incorporation:		

Step 4 Enter owner/officer/responsible person information and check the appropriate box(es); see instructions for legal restrictions. Attach additional sheets if necessary.	<input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Revise	Name of owner/officer/responsible person		% Ownership	Social security number
		Title		Telephone number ()	Effective date
		Home address (number and street)		City, village, or post office	State ZIP code
	<input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Revise	Name of owner/officer/responsible person		% Ownership	Social security number
		Title		Telephone number ()	Effective date
		Home address (number and street)		City, village, or post office	State ZIP code

Step 5 Report sale of business or change of business activity.	<input type="checkbox"/> Check here if you sold your business, and enter the: Name of buyer: _____ Address of buyer: _____ Date of sale: _____	Describe your new business activity (if changed) and enter your new NAICS business activity code if known (see instructions): _____ NAICS code: _____
	Important: You may not use this form to close your account. In most cases you must file a final return ; corporations must complete a dissolution process. See <i>Closing a business</i> in the instructions.	

Step 6 Sign and mail your update.	 Sign here	I certify to the best of my knowledge and belief that this report is true, correct, and complete, and that I am authorized to report account updates.	For office use only (W01) Previous doc loc number
		Signature	
		Title Date	
		Print contact name Daytime telephone number ()	
Mail to: NYS TAX DEPARTMENT, RADS/ACCOUNT SERVICES SECTION BUILDING 8 RM 258, W A HARRIMAN CAMPUS, ALBANY NY 12227-0155			



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.

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 changes* below);
- you may not register a business with the Tax Department;
- you may not change Prompt Tax (EFT) program participant information;
- 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 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 as invalid.

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 (Tax Law Articles 12-A and 13-A)
- a diesel distributor, retailer of heating oil only, or distributor of kero-jet fuel only (Articles 12-A and 13-A)
- an aviation fuel business or residual petroleum products business (Article 13-A)

Send your written notification to: NYS Tax Department, TTTB/FACCTS, Registration and Bond Unit, Building 8 - 855 Central, 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 (incorporated within New York State) or foreign (incorporated outside New York State) authorized corporation, 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 (incorporated outside New York State) 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 U.S. 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 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 NYS Tax, you only need to check the first box, *All business tax types on file with NYS Tax*. 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.
- for a sole proprietor, use the name of the individual owner.

Trade name (DBA) - Enter the trade name, doing business as 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.)

Corporations - Enter the year and state of incorporation in the spaces provided.

Step 3 - Enter updated information

Updated information

Make entries for **only** those items that have changed.

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

New business telephone number - Enter the new or replacement telephone number.

New business fax number - Enter the new or replacement fax number.

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

Reason(s) for update(s) - Explain your reasons for filing this form.

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, if known. Call the Business Tax Information Center at 1 800 972-1233 to obtain Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, or review the list of NAICS codes on the Corporation Tax forms page of the Tax Department's Web site (to find the best NAICS code for your new activity).



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
RADS/ACCOUNT SERVICES SECTION
BUILDING 8 RM 258
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 updated **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 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 right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Article 8 of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to process your tax refunds and collect taxes, and for any other purpose authorized by law.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.



Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.
Tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Internet access: <http://www.tax.state.ny.us>
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 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 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.