



Amending or Surrendering a *Certificate of Authority*

Introduction

Any person or business that sells goods or services in the state subject to sales tax must register with the Tax Department and obtain a *Certificate of Authority*. The *Certificate of Authority* authorizes the business to collect sales tax on behalf of the state. There are many responsibilities that go along with being a business authorized to collect sales tax. This bulletin discusses two of those responsibilities:

- when and how to amend a *Certificate of Authority*, and
- when to surrender a *Certificate of Authority*.

When to amend a *Certificate of Authority*

You must amend your *Certificate of Authority* within 20 days whenever your business changes any of the following:

- business name;
- business address, including a new additional business location;
- federal identification number;
- business telephone number;
- owner, officer, or responsible person information; or
- business activity.

You do not need to apply for a new *Certificate of Authority* to make these changes, but you must amend your current certificate. If, however, you have changed your form of business (for example, from owning the business in your own name to creating a corporation that owns it) you must surrender or destroy your current *Certificate of Authority* and obtain a new one. See *When to surrender a Certificate of Authority*.

How to amend a *Certificate of Authority*

If you are changing your business address or phone number information only, you may use our [Online Services](#) (you must register and log in), or you can call the [Sales Tax Information Center](#).

If you are changing only your business address (physical location), mailing address, or both, you can use [Form DTF-96](#), *Report of Address Change for Business Tax Accounts*.

If you are adding a business location and you file one sales tax return for all locations, you can complete [Form DTF-17-ATT](#), *Schedule of Business Locations for a Consolidated Filer*, or call the [Sales Tax Information Center](#).

You can change or correct **any** information that we have on file for you by using [Form DTF-95](#), *Business Tax Account Update*.

After you have given the new information to the Tax Department, we will update your information. If you changed any information that appears on your *Certificate of Authority* (business name, address, or vendor identification number), we will send you an updated

Certificate of Authority with those changes. There is no need to keep the old *Certificate of Authority* once you have received your new copy; you may destroy the old certificate.

The Tax Department will not send you a new *Certificate of Authority* if you have changed information that does not actually appear on the certificate (business telephone number; owner, officer, or responsible person; business activity). In this case, you may continue to use your current *Certificate of Authority*.

When to surrender or destroy a *Certificate of Authority*

You must surrender or destroy your *Certificate of Authority* if you:

- stop doing business;
- sell, transfer, or assign your business; or
- change the form of your business (for example, change from a sole proprietorship to a corporation).

It is very important to continue to file your sales tax returns on time until you discontinue your business. This is true even if you have no taxable sales or owe no tax. Failure to file the returns on time can result in penalties and lead to collection activities.

After we process your final return, we will inactivate your sales tax account. Your *Certificate of Authority* will no longer be valid. It is not necessary to surrender your *Certificate of Authority* to the Tax Department but your copy should be destroyed.

When you stop doing business

If you go out of business and do not sell or transfer any of the business's assets, you need to surrender or destroy your *Certificate of Authority* when you file your final sales tax return. No other steps are required.

When you sell your business or its assets

If you intend to sell your business or its assets and discontinue operations, you must surrender or destroy your *Certificate of Authority* and file a final sales tax return. In addition, you must give the purchaser a copy of [Form TP-153, Notice to Prospective Purchasers of a Business or Business Assets](#), and collect any sales tax due on the sale of any of your business assets. See Tax Bulletin [Bulk Sales \(TB-ST-70\)](#) for more details.

When you change the form of your business

When you change the form of your business (for example, from a sole proprietorship to a corporation), you must surrender or destroy your *Certificate of Authority* and file a final sales tax return as if you were selling or transferring your business. In addition, you must apply for a new *Certificate of Authority* at least 20 days before the change in business form takes place, and file [Form AU-196.10, Notification of Sale, Transfer, or Assignment in Bulk](#), with the Tax Department at least 10 days before the change takes place. See Tax Bulletin [Bulk Sales \(TB-ST-70\)](#) for more details.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(b)(8) and 1134

Regulations: Sections 526.10 and 533.1; Part 539

Publications:

[Publication 20](#), *New York State Tax Guide For New Businesses*

[Publication 750](#), *A Guide to Sales Tax in New York State*

Bulletins:

[Bulk Sales \(TB-ST-70\)](#)

[Filing a Final Sales Tax Return \(TB-ST-265\)](#)

[Quick Reference Guide for Taxable and Exempt Property and Services \(TB-ST-740\)](#)