

Department of Taxation and Finance  
and Department of Labor  
Unemployment Insurance Division  
Registration Section  
Building 12, Room 214  
1220 Washington Ave.  
Albany, NY 12226



<p><b>For office use only</b> Unemployment Insurance Registration Number: ____ - _____</p>
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## New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting for Agricultural Employment

Return completed form (type or print in ink) to  
the address above, or fax to 518-485-8010.

**Need Help? Call the Employer Hotline  
at 888-99-8810**

### Part A - Employer Information

- Legal Entity (check one):  
Sole Proprietorship    Partnership    Corporation (includes Sub-Chapter S)  
Limited Liability Company (LLC)    Limited Liability Partnership (LLP)  
Other (please describe): \_\_\_\_\_
- Federal Employer Identification Number (FEIN): \_\_\_\_ - \_\_\_\_\_
- Telephone number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_
- Fax number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_
- Legal name of business: \_\_\_\_\_
- Trade name (doing business as), if any: \_\_\_\_\_
- Business email: \_\_\_\_\_
8. Website: \_\_\_\_\_

### Part B - Liability Information

- Enter date of **first** operations in New York State: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- Enter the date of the **first** payroll you withheld (or will withhold) New York State Income Tax from your employees' pay: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- Enter the first calendar quarter in which you paid (or expect to pay) total remuneration of **\$300** or more.  
This includes payments to employees or to corporate and Sub-Chapter S officers for services.  
Jan 1 – Mar 31 (1st)    Apr 1 – Jun 30 (2nd)    Jul 1 – Sep 30 (3rd)    Oct 1 – Dec 31 (4th)  
Year: \_\_\_\_
- Total number of covered employees: \_\_\_\_\_

5. Do persons work for you whom you do not consider employees? Yes\* No  
\*If yes, what services do they perform and why do you not consider them employees?

6. If you are not liable under the Unemployment Insurance Law for agricultural employment, do you wish to elect voluntary coverage? Yes No

7. Have you acquired the business of another employer liable for New York State Unemployment Insurance? Yes\* No

\*If Yes, did you acquire All or Part of the business? Date of acquisition: \_\_\_ / \_\_\_ / \_\_\_

Prior owner's Registration Number: \_\_\_ - \_\_\_\_\_

Prior owner's FEIN: \_\_\_ - \_\_\_\_\_

Legal name of business: \_\_\_\_\_

Address: \_\_\_\_\_

8. Have you changed legal entity? Yes\* No

\*If yes, date of legal entity change: \_\_\_ / \_\_\_

Prior employer's Registration Number: \_\_\_ - \_\_\_\_\_

Prior employer's FEIN: \_\_\_ - \_\_\_\_\_

### Part C - Required Addresses

1. **Mailing Address:** This is your business mailing address where your Withholding Tax and Unemployment Insurance mail will be delivered. If you elect to have your Unemployment Insurance mail directed to an address other than your place of business, complete number 4.

ATTN: \_\_\_\_\_

Street or PO box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

County: \_\_\_\_\_ Country: \_\_\_\_\_

2. **Physical Address:** This is the physical location of your business, if different from the Mailing Address in number 1.

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

County: \_\_\_\_\_ Country: \_\_\_\_\_

3. **Location of Books/Records:** This is the physical location where you keep your Books and Records.

C/O (if applicable): \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

County: \_\_\_\_\_ Country: \_\_\_\_\_

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

Contact name: \_\_\_\_\_

### Optional Addresses

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

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

Street or PO box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

County: \_\_\_\_\_ Country: \_\_\_\_\_

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

Contact name: \_\_\_\_\_

5. **LO 400 Form - Notice of Potential Charges Address:** This is sent each time a former employee files a claim for Unemployment Insurance benefits. You can sign up for SIDES to receive this notice electronically. See instructions or visit our website at [www.labor.ny.gov](http://www.labor.ny.gov) for additional information. Otherwise, complete below:

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

Street or PO box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

County: \_\_\_\_\_ Country: \_\_\_\_\_

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

Contact name: \_\_\_\_\_

**Part D - Business Information**

1. Complete the following for sole proprietor (owner), all partners, including partners of LP, LLP or RLLP, all members of LLC or PLLC, and corporate officers (President, Vice President, etc.). Complete this section whether or not remuneration is received, or services are performed in New York State. If needed use a separate sheet of paper.

Name	Social Security Number	Title	Residence Address and Phone Number
	- - - - - - - - - -		
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2. Enter the number of physical locations at which your company operates in New York State: \_\_\_\_\_.  
You must list the physical address and answer questions **a** and **b** below, for each location. Use a separate sheet of paper for each.

a. Location (number and street): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ Zip code: \_\_\_\_\_

b. How many employees at this location? \_\_\_\_\_

3. Indicate your principal activity or farm production that produces the greatest gross sales and specify type: \_\_\_\_\_  
 Oilseed and Grain, specify type: \_\_\_\_\_  
 Vegetable and Melon, specify type: \_\_\_\_\_  
 Fruit and Tree Nut, specify type: \_\_\_\_\_  
 Greenhouse, Nursery and Floriculture Production, specify type: \_\_\_\_\_  
 Other Crop, specify type: \_\_\_\_\_  
 Cattle Ranching and Farming, specify type: \_\_\_\_\_  
 Hog and Pig Farming, specify type: \_\_\_\_\_  
 Poultry and Egg Production, specify type: \_\_\_\_\_  
 Sheep and Goat Farming, specify type: \_\_\_\_\_  
 Aquaculture/Other Animal Production, specify type: \_\_\_\_\_  
 Other: (provide details) \_\_\_\_\_

## AFFIRMATION

I affirm that I have read the above questions and that the answers provided are true to the best of my knowledge and belief.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Signature of Officer, Partner, Proprietor, Member or Individual (mm/dd/yyyy)

\_\_\_\_\_  
Official Position (\_\_\_\_\_)\_\_\_\_\_-\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Email address

## General Information

Employers of agricultural workers become liable for unemployment insurance contributions:

- as of the first day of the calendar quarter in which they pay total remuneration of \$300 or more, or as of the date they purchase the business of another liable employer or otherwise become successor to that employer.

A farm labor crew leader would also become liable if they meet any of the conditions above and:

- They are not the employee of the farm operator, and
- They hold a valid certificate of registration under the Farm Labor Contractor Registration Act of 1963, or substantially all of their crew operates or maintains mechanized equipment which they provide.

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 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 horticulture commodities, and orchards.

**Instructions for NYS 100AG,**  
New York State Employer Registration for  
Unemployment Insurance, Withholding and Wage Reporting form  
for Agricultural Employment

**Use the NYS 100AG form to:**

- Register for Unemployment Insurance (UI) withholding and wage reporting if you are an agricultural employer

**Voluntary Coverage:**

- If you are not liable for Unemployment Insurance (UI) but want to provide voluntary coverage for employees, call 518-457-2635.

**How to submit the NYS 100AG:**

- Agricultural employers register online at [www.businessexpress.ny.gov](http://www.businessexpress.ny.gov)
- Mail to the address on the top of the form, or
- Fax it to the fax number on Page 1 of the form

Note: Type or print clearly in black ink

**Need Help? Call the Employer Hotline at 888-899-8810**

**Part A - Employer Information**

**Line 1** - Check what type of business organization you are.

**Line 2** - Enter the nine-digit Federal Employer Identification Number (FEIN) of the business.

- The federal government assigns FEINs. This number is used to certify your payments to the Internal Revenue Service (IRS) under the Federal Unemployment Tax Act (FUTA).
- If you need a FEIN, apply on-line at [www.irs.gov](http://www.irs.gov), or call 800-829-4933 for an application.

**Lines 3 and 4** - Enter the Phone and Fax numbers for the business.

**Line 5** - Enter the legal name of the business. If employer is a:

- Sole proprietorship - enter the name of the business owner
- Partnership - enter the full name of each partner
- Corporation - enter the corporate name as shown in the 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 administrator or other fiduciary.

**Attach a copy of Form CP 575 from the Internal Revenue Service to confirm your Federal Employer Identification Number (FEIN).**

**Line 6** - Enter, if applicable, the trade name or farm name used for business purposes.

**Lines 7 and 8** - Enter your business email and website addresses for the business.

**Part B - Liability Information**

**Line 1** - Enter the date the business began in New York State.

**Line 2** - Enter the date of the first payroll from which you withheld (or will withhold) New York State Income Tax from your employee's pay.

- For New York State withholding tax purposes, you are an employer and must withhold income tax from compensation you pay to your employees if you:
  - Are a person or organization that qualifies as an employer based on the IRS "Publication 12 (Circular E), Employer's Tax Guide" (available at [www.irs.gov](http://www.irs.gov)) and
  - Maintain an office or transact business in New York State

**Line 3** - Enter the first calendar quarter and the year you paid (or expect to pay) total remuneration of \$300 or more.

- Do not go back more than 3 years from January of the current year
- Remuneration **includes** compensation such as:
  - Salary, cash wages, commissions, bonuses
  - Payments to corporate officers for services rendered, regardless of their stock ownership and without regard to how such payments are treated under Sub-Chapter S of the IRS Code or any other tax law
- **Note: do not** include compensation paid to:
  - Daytime elementary or secondary students who work after school or during vacation periods
  - The spouse or child (under 21) of a sole proprietor
  - Children under age 14
  - Employees who perform no services in New York State
  - Non-immigrant individuals in the USA temporarily to perform agricultural services under an H-2A Visa

**Line 4** - Enter the total number of covered people you employ, including corporate officers. Do not include sole proprietors (spouse and minor children under age 21), members of an LLC, or partners.

**Line 5** - Answer 'Yes' if there are people who work for you that you do not consider your employees.

- Do not include those described in Part B, Line 3, of 'Note' above
- Use the space provided to explain the type of services they perform and why you do not consider them employees. Attach a separate sheet if you need more space

**Line 6** - Section 561, Subdivision 1 of the Unemployment Insurance Law, permits an employer who is not liable for contributions to cover their employees on a voluntary basis. Liability begins the first day of the calendar quarter you file an approved application and continues at least until the end of the following year.

- The law does not permit partial coverage. The election must include all employees except persons in certain types of employment the law excludes such as:
  - Independent Contractors
  - The spouse or children (under 21) of an individual proprietor

**Line 7** - Prior owner's information:

- Answer 'Yes' and fill in the information about the prior owner's business, if one or more of the following is true. You:
  - Employed substantially the same employees as the previous owner
  - Continued or resumed the business of the previous owner at the same or another location
  - Assumed the previous owner's obligations and/or
  - Acquired the previous owner's good will

If you answered 'Yes':

- Check if you acquired all or part of the business and enter the date you acquired it
- Enter the prior owner's New York State Employer Registration Number and/or FEIN if known
- Enter the legal name and address of prior business.

**Line 8** - Change in legal entity information:

- Answer 'Yes' if the type of your legal entity has changed. Types of legal entities are listed in Part A, Line 1 of the form

If you answered 'Yes':

- Enter date of entity change
- Enter your previous seven-digit New York State Employer Registration Number and FEIN

## Part C - Required Addresses

**Line 1 - Mailing Address:** This is YOUR business address.

- Do not enter your agent's or paid preparer's address
- All Unemployment Insurance mail and Withholding Tax mail is sent here, unless otherwise indicated in box 4 or box 5 below

**Line 2 - Physical Address:** This is the ACTUAL physical location of your business. Do not list a PO box.

- Enter this address if:
  - It is different from your mailing address in Box 1 or
  - Your mailing address is a PO box
- If you have more than one location, list your primary location

**Line 3 - Location of Books/Records Address:** This is the physical location where your books and records can be reviewed.

- Indicate if this is the same address as your mailing address (Box 1), or your physical address (Box 2).

## Optional Addresses

**Line 4 - Agent Address (C/O):** This is your agent's address.

- Complete this only if you want all your Unemployment Insurance mail sent here

**Line 5 - LO 400 Form – Notice of Potential Charges Address:** If you complete this, you will receive the LO 400 form at this address. (It is sent each time a former employee files a claim for Unemployment Insurance benefits.)

If you want to receive the LO 400 electronically, sign up for SIDES:

- You will need an Unemployment Insurance Online Services (UIOS) account
  - If you do not have an UIOS account, go to <http://labor.ny.gov/ui/Authentication/index.shtm>
  - If you have an existing Department of Taxation and Finance Online Services account, you can upgrade that account by following the directions on our website at <http://labor.ny.gov/ui/Authentication/index.shtm>

For more information regarding SIDES, visit our website at [www.labor.ny.gov](http://www.labor.ny.gov) or call the Employer Hotline at 888-899-8810.

## Part D - Business Information

**Line 1** - Enter the name, Social Security Number, title, home address and phone number for each of the following legal entities, whether or not remuneration is received, or services are performed in New York State:

- Sole Proprietor (owner)
- All partners, including partners of a LP, LLP, RLLP
- All members of a LLC, PLLC
- All corporate officers (President, Vice President, etc.)

**Line 2** - Enter the number of physical locations your company operates in New York State.

- You must complete a and b for each location. Use a separate sheet of paper for each location. On the top of each sheet, include your business legal name, FEIN, and Employer Registration number (if known).

**Line 2a** - Enter the physical location of your business

**Line 2b** - Enter the number of employees at each location

**Line 3** - Check which produces the most gross sales, and specific type.

Be specific. See the examples below. These are all examples, if you don't find anything that fits, use the "Other" line and explain your type of business.

**Aquaculture/Other Animal Production Manufacturing:**

- Fish Hatcheries; Shellfish Farming; Apiculture; Horses; Fur-bearing Animals/Rabbit

**Cattle Ranching:**

- Beef Cattle Ranching/Farming; Cattle Feedlots; Dairy Cattle and Milk Products

**Fruit/Tree Nut Farming:**

- Orange Groves; Citrus (except Oranges); Apple Orchards; Grape Vineyards; Strawberry Farming; Berry (except Strawberry); Tree Nut Farming

**Greenhouse/Nursery/Floriculture:**

- Mushroom Production; Other Food Crops Grown Under Cover; Nursery and Tree Production; Floricultural Production

**Oilseed/Grain Farming:**

- Soybean; Oilseed; Dry Pea and Bean; Wheat; Corn; Rice

**Other Crop Farming:**

- Tobacco; Cotton; Sugarcane; Hay; Sugar beet; Peanut

**Poultry/Egg Production:**

- Chicken Eggs; Broilers and Other Meat Type Chicken; Turkey; Poultry Hatcheries

**Sheep/Goat Production:**

- Sheep; Goat

**Vegetable/Melon Farming:**

- Potato; Other Vegetable (except Potato) and Melon

Privacy Notification

The personal information requested on form NYS 100AG New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting for Agricultural Employment is required for:

- the Department of Labor - Unemployment Insurance Division, and
- the Department of Taxation and Finance.

We use this information in the administration of the Unemployment Insurance program:

- To process refunds
- To collect contributions
- For any other purpose authorized by law

We have the authority to collect this information (including Social Security numbers) from:

- Section 575 of the Labor Law (Unemployment Insurance Law)
- Part 472 of 12 NYCRR (Unemployment Insurance Regulations)
- Articles 8, 22, 30, 30-A and 30-B of the Tax Law
- Article 2-E of the General City Law 42 USC 405(c)(2)(C)(i)

Failure to provide such information may subject you to both civil and criminal penalties under the Unemployment Insurance Law, the Tax Law or the Penal Law.

This information is maintained by the New York State Department of Labor and the New York State Department of Taxation and Finance at the State Office Building Campus, Albany, NY 12226.