Instructions for Form DTF-95
Business Tax Account Update

DTF-95-I (9/22)

General information
The fastest and easiest way to update your address or business information for most tax types is online.

If you are only reporting an address change, (not available for all tax types), visit our website (see Need help?): log in to your Business Online Services account and from the Services menu, select Registrations and account updates.

If you are not doing so online, you may use Form DTF-96, Report of Address Change for Business Tax Accounts, instead of Form DTF-95. Use Form DTF-95 to correct or update certain other business tax information with the New York State Department of Taxation and Finance (Tax Department).

Note: If you want to update the information or change the address for more than one tax type, and the information is different for each tax type, you must either attach another Form DTF-95 or Form DTF-96 for each additional tax type or, using the same format, create and attach a separate listing that contains all the address information, indicates the tax type(s) for that address, and your identification number.

Legal name, doing business as (DBA) name, or address changes to withholding tax information will also update corresponding information on your unemployment insurance account with the New York State Department of Labor and your Metropolitan Commuter Transportation Mobility Tax (MCTMT) account.

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, email address, and owner, officer, responsible person, or affiliated 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 the entity of your business (see Entity change);
- you may not register a business with the Tax Department;
- you may not change PromptTax (EFT) program participant information (call the PromptTax Customer Service Center at 518-457-2332);
- you may not close your account with the Tax Department (see Closing a business);
- you may not add another location or delete a location for sales tax (see Form DTF-17, Application to Register for a Sales Tax Certificate of Authority; see Need help?).

Legal restrictions
Legal restrictions for petroleum-, alcohol-, adult-use cannabis, medical cannabis-, 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.

In addition to filing Form DTF-95, if you are registered, licensed, or granted a permit for any of the following activities:
- a distributor of beer, cider, wine, liquor, or other alcoholic 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 (Articles 12-A and 13-A);
- a diesel motor fuel 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); or
- a registered organization that dispenses medical cannabis, or a distributor or retailer of adult-use cannabis products (Articles 20-B and 20-C).

you must also:
- notify the Tax Department in writing to report changes to the persons required to be listed on your application forms as owner, partner, member, director, officer, controlling person, or responsible person, and information of any type of registrant or licensee;
- report changes, additions, and deletions of the location of a cigarette agent or wholesale dealer warehouse; or
- notify the Tax Department in writing to report changes for adult-use and medical cannabis after first obtaining approval from the Office of Cannabis Management (OCM).

Send your written notification to: NYS Tax Department, Registration and Bond Unit, W A Harriman Campus, Albany NY 12227-2993.

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, and so on). 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, and so on. 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?).

Legal name change
- If you are a domestic corporation (incorporated within New York State) or foreign authorized corporation (incorporated outside New York State), or an LLC or LLP, registered with the New York State Department of State (NYS DOS), you must report a legal name change with NYS DOS (after which you may file Form DTF-95).
- If you are a foreign corporation that is not authorized (registered with NYS DOS), 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 DOS. For more information on voluntary dissolution and surrender of authority, see Forms TR-125, Instructions for Voluntary Dissolution of New York State Business Corporations, and TR-199, Surrender of Authority-Foreign Corporation, on our website (see Need help?).

Foreign addresses
If you are located outside of the United States 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 the tax types corresponding to each address.

Specific instructions
You must always complete Steps 1, 2, and 6. Complete Steps 3 through 5 and page 2, as needed, to report your updates.

Step 1 – Select tax types to be updated
See Legal restrictions before selecting the tax types. Indicate which business tax records should be updated by marking an X in all appropriate boxes in the section. If the updated information is the same for all your business tax types on file with the Tax Department, you need to mark the first box only. All business tax types on file with NYS Tax Dept. If you are not marking 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 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 materials you are currently receiving, or the identification number that you entered when you last filed a tax return.

Legal name -- Enter the legal name of your business as follows:
- for a corporation or LLC, 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; or
- for a sole proprietor, use the name of the individual owner.

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

Email address -- Enter your business email address.

Physical address -- Enter the complete address where your business is physically located. (See Foreign addresses if you are not in the U.S.)

Step 3 -- Enter updated information
Legal name reminder: See Legal name change for restrictions.

Updating address information - Mark an X in the box and enter the updated address information in Section A. See Address changes.

Step 4a -- Owner, officer, responsible person, and similar 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, partner, member, director, controlling person, or responsible person. If there are changes for more than two individuals, attach an additional list to this form, using the same format. See Legal restrictions if you are updating records for petroleum business, alcoholic beverages, adult-use cannabis, medical cannabis, or cigarette tax types.

A controlling person, for purposes of a license of a cigarette agent, wholesale dealer of cigarettes, distributor of tobacco products, or wholesale dealer of tobacco products, means any person who is an officer, director, or partner (or, in the case of a limited liability company, an officer, member or a person having, with respect to such limited liability company, authority analogous to that of an officer or director with respect to a corporation) of a licensee under Tax Law Article 20, or if the licensee is a corporation, a shareholder, directly or indirectly, owning more than 10% of the number of shares of voting stock of such corporation. This includes persons who do or will exercise authority within the business comparable to the authority normally exercised by corporate officers, regardless of the form of business organization or lack of actual title.

If you are registered, licensed, or granted a permit as a cigarette agent, wholesale dealer of cigarettes, distributor of tobacco products, or wholesale dealer of tobacco products, each newly added owner, partner, member, director, officer, or any other person who would be defined as a controlling person of such a licensee, must complete Form CG-100-P, Personal Questionnaire.

Note: Removing a person as an owner, officer, or responsible person of your business does not determine whether that person is legally responsible for the tax liabilities of the business. That determination is made based on all the information available to the department.

Mark an X in the appropriate box to indicate whether you are adding, removing, or revising officer information, and provide all the information requested for each one. You may select a current or future date for a change of owner, officer, or responsible person to take effect, but you may not select a date in the past. If this form is received with a past effective date, or if the effective date is left blank, the change will be effective as of the date the form is received.

Step 4b -- Affiliated person information
Enter the applicable information for all affiliated persons that you wish to add, remove, or revise. For purposes of the cigarette and tobacco tax, persons are affiliated persons (AP) with respect to each other where:
- one of such persons has a direct or indirect ownership interest of more than 5% in the other;
- a direct or indirect ownership interest of more than 5% is held in each of such persons by another person, or by a group of other persons that are affiliated persons with respect to each other.

You must provide all the information required. Attach additional sheets as necessary, using the same format.

Mark an X in the appropriate box to indicate whether you are adding, removing, or revising information, and provide all the information requested for each one. If removing an affiliated person, you must enter an ownership percentage of 5% or less. You may select a current date for a change of affiliated person to take effect, but you may not select a date prior to September 1, 2020. If this form is received with an effective date prior to September 1, 2020, or if the effective date is left blank, the change will be effective as of the date the form is received.

Step 5 -- Report sale of business or change of business activity
- If you sold or transferred your business (or your entire inventory), mark an X in the box and enter the name, address, and employer identification number (EIN) of the buyer and the date of sale. If you plan to sell or transfer the assets of your business, give each prospective buyer a copy of Form TP-153, Notice to Prospective Purchasers of a Business or Business Assets.
- If your primary business activity has changed, describe your new type of business activity and enter the new six-digit NAICS business activity code(s). To find the best NAICS code for your new activity, see Publication 910, NAICS Codes for Principal Business Activity for New York State Tax Purposes on the Tax Department’s website (see Need help?).

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) and email address. The person who signs the form must be authorized to report updates for this business.

Mail your completed form to:

NYS TAX DEPARTMENT
RASB/ST REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865

Private delivery services -- If you are not submitting your form by U.S. Mail, see Publication 55, Designated Private Delivery Services, for the address and other information.

Address changes
If you are not reporting an address change online, you may report address changes on this form or on Form DTF-96. Mark an X in the box in the Updated information section and enter your updated address information on the back of Form DTF-95. See Legal restrictions 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. If you need to enter an address outside the U.S., see Foreign addresses.

Section A -- List your updated address(es)
Enter address information only if it is different from current information.

If applicable, enter your new 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 mailings 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.

Privacy notification
See our website or Publication 54, Privacy Notification.

Need help?
Visit our website at www.tax.ny.gov
- get information and manage your taxes online
- check for new online services and features

Telephone assistance
Taxpayers may call 518-457-5342 to speak to a Tax Department representative.

Text Telephone (TTY) or TDD
To order forms and publications: 518-457-5431
Dial 7-1-1 for the New York Relay Service