



# Business Contact and Responsible Person Questionnaire

**Retain a copy of this form for your records for each business contact or responsible person.**

## Who should complete this questionnaire

Any officer, partner, member, shareholder, or employee who is considered a business contact of the business applying for a sales tax *Certificate of Authority* should complete the *Business contact information* section below. Also, a business contact who is a responsible person should also complete the *Responsible person information* section on page 2.

## Responsible person

A *responsible person* generally includes anyone who does any of the following:

- is actively involved in operating the business on a daily basis
- is involved in deciding which financial obligations are paid
- is involved in personnel activity (such as hiring or firing employees)
- has check signing authority
- prepares tax returns
- has authority over business decisions
- is a tax manager or general manager

In addition, certain owners, officers, partners, and members of limited liability companies (LLCs) are automatically considered responsible persons. To determine who is considered a business contact or responsible person, see the table below.

Entity type	Business contacts	Responsible persons?
Individual (sole proprietor)	Owner	Yes
Partnership, limited partnership (LP), or limited liability partnership (LLP)	All general partners	Yes
	Any limited partner who: <ul style="list-style-type: none"> <li>• actively runs the business, or</li> <li>• has at least 20% ownership or profit distribution percentage</li> </ul>	Yes, if the limited partner does any of the following: <ul style="list-style-type: none"> <li>• is actively involved in operating the business on a daily basis</li> <li>• is involved in deciding which financial obligations are paid</li> <li>• is involved in personnel activity (such as hiring or firing employees)</li> <li>• has check signing authority</li> <li>• prepares tax returns</li> <li>• has authority over business decisions</li> <li>• is a tax manager or general manager</li> </ul>
LLC	All members Appointed manager (if a manager-managed LLC)	Yes
Corporation	CEO CFO President Vice President Treasurer Secretary	Yes, if the corporate officer or shareholder does any of the following: <ul style="list-style-type: none"> <li>• is actively involved in operating the business on a daily basis</li> <li>• is involved in deciding which financial obligations are paid</li> <li>• is involved in personnel activity (such as hiring or firing employees)</li> <li>• has check signing authority</li> <li>• prepares tax returns</li> <li>• has authority over business decisions</li> <li>• is a tax manager or general manager</li> </ul>
	Any shareholder who has at least 20% ownership or profit distribution interest.	Yes, if the shareholder: <ul style="list-style-type: none"> <li>• does any of the following (regardless of the amount of ownership or profit distribution interest):               <ul style="list-style-type: none"> <li>– is actively involved in operating the business on a daily basis</li> <li>– is involved in deciding which financial obligations are paid</li> <li>– is involved in personnel activity (such as hiring or firing employees)</li> <li>– has check signing authority</li> <li>– prepares tax returns</li> <li>– has authority over business decisions</li> <li>– is a tax manager or general manager</li> </ul> </li> <li>• owns more than 50% of the voting stock of the corporation</li> </ul>

**Business contact information**

Name (first, middle initial, last, suffix)		Business title		Date of birth (mm/dd/yyyy) / /	
Home address (number and street; not a PO Box)		City	U.S. state/Canadian province	ZIP/Postal code	Country
Home phone number ( )		Ownership percentage except for government entities, trusts, and estates:		Profit distribution percentage, if different than ownership percentage:	
E-mail address					
Are you a responsible person? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> If you are a responsible person, complete the <i>Responsible person information</i> section.					

**Responsible person information** (Mark an **X** in the Yes or No box for each question below.)

SSN 	Country of residence	Effective date of assuming responsibility / /
<b>Partnerships, LPs, LLPs, and LLCs:</b> Have you been designated as a tax matters partner or as the person responsible for tax issues? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Manager-managed LLC:</b> Are you the appointed manager? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Will you be actively involved in operating this business on a daily basis? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Will you be involved in deciding which financial obligations are paid? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Will you be involved in personnel activity (such as hiring or firing)? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Primary duties - You must mark Yes for at least one of the business duties listed below:		
• Will you have check signing authority? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
• Will you prepare tax returns? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
• Will you have authority over business decisions? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
• Are you a tax manager or general manager? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have any open, unsatisfied judgments, injunctions, or liens in effect today? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have any felony, misdemeanor, and/or administrative charges currently pending? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have there been any judgments, injunctions, or liens issued against you? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you had any permit, license, concession, franchise, or lease terminated for cause or revoked for <b>any</b> reason? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you been investigated by any governmental or quasi-governmental agency, including but not limited to federal, state, and local regulatory agencies? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you been convicted of a misdemeanor and/or found in violation of any administrative, statutory, or regulatory provisions? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you had any sanction imposed as a result of a judicial, regulatory, or administrative proceeding with respect to any license, permit, concession, franchise, or lease? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you failed to file any applicable federal, state, or New York City tax return by the applicable due date? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last five years, have you failed to pay any applicable taxes or assessed government charges by the applicable due date? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the past seven years, has any bankruptcy proceeding been initiated by or against you? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>
At any time within the last ten years, have you been convicted of a felony and/or any crime related to truthfulness and/or business conduct? .....		Yes <input type="checkbox"/> No <input type="checkbox"/>

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