



# 2023 NORTHEAST ASTRONOMY FORUM & TELESCOPE SHOW APRIL 15-16

## EXHIBITOR REGISTRATION PACKET

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**THE LARGEST AND MOST EXCITING ASTRONOMY SHOW IN THE WORLD, NEAF FEATURES RENOWNED SPEAKERS & AMERICA'S BIGGEST EXHIBITOR FLOOR WITH MORE THAN 120 VENDORS FROM ALL OVER THE WORLD, ASTRONOMY WORKSHOPS, PRO/AM COLLABORATIONS, DAILY SOLAR OBSERVING, STEM WORKSHOPS & MUCH, MUCH MORE!**

SPONSORED BY



[skyandtelescope.org](http://skyandtelescope.org)



## DEAR EXHIBITOR

The past three years have been trying times for everybody and certainly not any less for those of us here at NEAF and Rockland Astronomy. Postponing shows has been heartbreaking for our team, as well as you, our valued exhibitors. With those decisions governed by state and county regulations as well as the economic risks in a pandemic environment and the concern to keep everybody safe and healthy, there was little recourse in the postponements. However, as we move beyond those times, we here at NEAF & RAC have been working extremely hard this past year to reassemble our professional team of show experts and bring NEAF back to all its pre-pandemic glory. As a result, Rockland Astronomy is proud to announce our 32nd annual blockbuster event, the Northeast Astronomy Forum (NEAF), taking place LIVE at the convenient SUNY Rockland Community College campus in Suffern, NY on Saturday April 15th, and Sunday April 16th, 2023.

You will want to be a part of our 90,000 square ft astro-paradise showcasing your outstanding products and services – and tapping into this once-a-year buying frenzy.

As our valued vendor we never lose focus on you. It is your participation and support that has helped NEAF to become the largest show of its kind in the world. Not all shows recognize the importance of their vendors but be assured that NEAF does. Our goal is to make your participation as pleasurable as possible, and bring you nothing less than a world-class event.

Be a part of it, register early and secure your space. We look forward to seeing you in April but remember to lock in your space early for what we promise will be another truly exceptional event.

Standard booths start at only \$565 (early bird), and include one (1) 8-foot table, two (2) folding chairs, two (2) admission badges to the show as well as a sign with your company name in 3-inch letters. Please see attached pages for further information. Booths can be ordered on line at [NEAFexpo.com](http://NEAFexpo.com). But don't delay, as space is limited!

The Vendor Help Site is now open for any questions, please contact Sarah Colker at [NEAFteam@NEAFexpo.com](mailto:NEAFteam@NEAFexpo.com)

Also, this year we are pleased to announce our annual Northeast Astro Imaging Conference (NEAIC). NEAIC is a two-day imaging seminar held at the nearby Crowne Plaza, Suffern, New York on April 13th and 14th, preceding NEAF. The conference is devoted to the many aspects of astronomical imaging, including deep-sky imaging, high resolution and planetary imaging, imaging using digital SLR cameras, photometry and spectroscopy. For more information, please visit [NEAFexpo/NEAIC.com](http://NEAFexpo/NEAIC.com)

We look forward to seeing you in April!  
Ed Siemenn



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Astronomy  
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[info@rockland  
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Show Dates	Saturday & Sunday, April 15th & 16th, 2023
Setup	Friday, April 14th, 2023
Venue	Indoor Field House at SUNY Rockland Campus, 145 College Road, Suffern, New York 10901
Lodging	Crowne Plaza (NEAIC location & closest to NEAF) - 845.357.4800 Sheraton Crossroads, Mahwah, NJ - 201.529.0887

NEAFexpo.com

NEAF@rockland  
astronomy.com

**Note: You must mention the 'Northeast Astronomy Forum' to receive reduced rates (discount rooms are limited).**

Registering & Ordering Booths	You may order online at NEAFexpo.com using your credit card. See details on page 3.
Electricity	All Booths are available with Electricity for an extra fee. NO SHARING IS ALLOWED. <b>500 Watt maximum (additional current is available: Contact us for special requirements).</b>
Setup Hours	Friday from Noon to 7 pm. Sorry, no exceptions.
Show Hours	Saturday, 9:00 am to 6 pm Sunday, 10 am to 5 pm
Exhibitor Entrance	Exhibitor personnel will be permitted entry on the day of the show between 8:00 and 9:00 am on Saturday, and 9:00 to 10:00 am on Sunday at the EXHIBITOR ENTRANCE at the rear of the building.
Badges	Your preregistered badges and vendor packets will be distributed at the Exhibitor Entrance upon your arrival on Friday.  Security guards will not allow re-entry to anyone who is not displaying an Exhibitor Name Badge. <b>PERSONNEL MUST HAVE A BADGE ON AT ALL TIMES!</b>





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### Registration Deadline

March 15, 2023 is our deadline for accepting booth reservations from exhibitors. All reservations received by this date are guaranteed space at the show. Reservations received after this date will be accepted on a "space available" basis, and your company name may not appear in our promotional advertising. Booth pricing increases after January 31st, so be sure to get your order in early.

### Ordering

You may order online at NEAFexpo.com using your credit card. For early bird specials, your order must be received online by the stated Early Bird deadline of January 31st, 2023. **Orders received after the deadline will be charged at the regular rate.** Please note that there is a \$50 fee for foreign checks (including Canada) and bank transfers.

### Booth Packages

Standard booths and premium booths differ by location (see map on following page). All single booths, both Standard and Premium, are 10 x 10-feet and include:

One (1) 2 x 8-foot dressed table

Two (2) chairs

One (1) 8-foot drape behind

One (1) sign with your company name in 3-inch letters.

All drape and booth trim is medium blue – sorry, color options are not available. Additional chairs and tables are available at additional cost, as well as electrical connections (500 watt max) and carpet. See on line order form for price options.

Additional booths may be added in multiples of 10 ft x 10 ft. See map on following page.

**One vendor per booth order. Booth sharing is not allowed.**

**Sharing of electric is not allowed.**

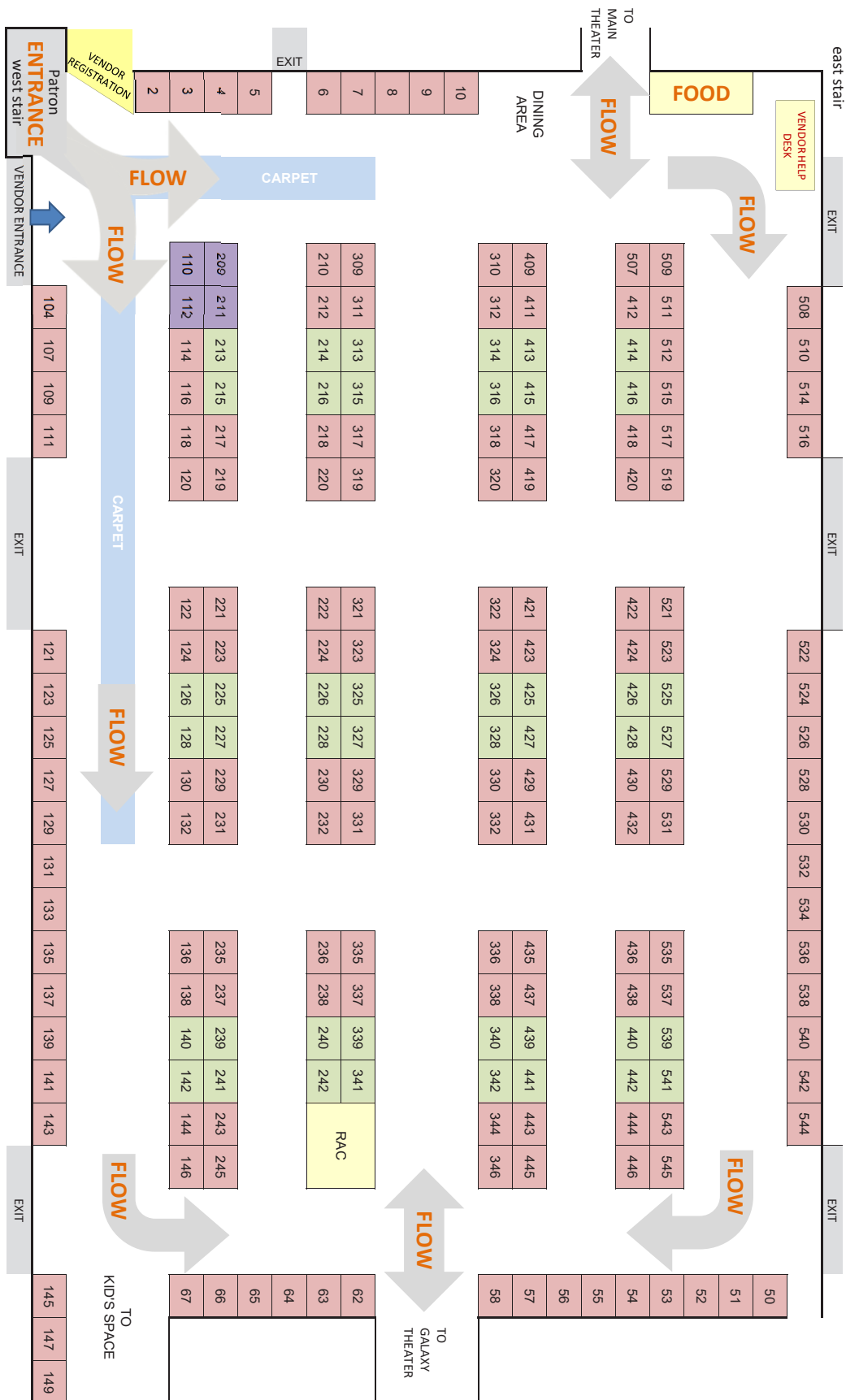
### Booth Placement

While we will do everything we can to meet your requests for booth placement, final layout will be at the discretion of Rockland Astronomy Club. Booth layout and map will be finalized in April, placement flexibility is based on overall booth demand, fire safety requirements and traffic flow management.



### EXHIBITOR BOOTH / REFERENCE MAP

Booth placement is at the discretion of Rockland Astronomy Club.  
 Booth layout is finalized in April. Placement flexibility is based on overall booth demand, fire safety requirements, and traffic flow management.



Booth Pricing Key

Reserved

Standard

\$650

Premium

\$750

Best Location

\$800

(Email to Reserve)

## SETUP &amp; SHOW HOURS



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## Show Hours

Saturday, 9 am to 6 pm  
Sunday, 10 am to 5 pm

Exhibitor personnel will be permitted entry on the day of the show between 8 and 9 am Saturday, and 9 to 10 am on Sunday at the EXHIBITOR ENTRANCE at the rear of the building.

## Friday Set Up

Set up for vendors opens Friday at 12 noon. All vendors are requested to have their booths set up by 7 pm. The Field House is closed to vendors at 7 pm. NOTE: for safety purposes, all vehicles entering the Field House for loading MUST be escorted by a staff flagman.

Late Arrivals  
Early Departures

You are expected to have your booth set up and operating for the 9 am Saturday opening. If you are not present by 8 am on Saturday, your booth location may be forfeited. Our goal is to present a full and exciting showroom floor to our arriving guests – empty booths become problematic.

Of course, there are always emergencies and special circumstances. We urge you to contact Ed Siemenn the moment you suspect that you may be late so you can make special arrangements and avoid the disappointment of your booth location having been moved.

If you observe the Sabbath on Saturday, you will be expected to have a full display of catalogues, merchandise photos, signs and other items to fill your table in an appropriate manner during the business day on Saturday. This must be setup prior to your departure Friday evening. You must also arrive early on Sunday, prior to the 10 am opening to ready your table for sales before guests arrive.

**No early departures or breakdowns prior to 5 pm on Sunday will be tolerated.** Early breakdowns will risk forfeiting preferred booth locations for the following year and other penalties. If you have an emergency or handicap and must leave early, you must notify the Floor Manager as soon as possible for assistance and discrete exit procedures.

**ALL VENDORS MUST BE OUT OF BUILDING BY 9 PM  
SUNDAY NIGHT. ANY EXPENSES FOR OVERTIME WILL BE  
BILLED TO THE VENDOR.**





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## Security

Professional security guards are employed around the clock commencing at 4 pm on Friday. After 7 pm on Friday, all doors providing access to the exhibit area will be locked.

Overnight security is provided. Security guards will also be stationed at all entrances and exits during show hours on Saturday and Sunday. Roaming undercover security will also be in attendance during all show hours. However, please keep alert and notify security of any concerns. You are ultimately responsible for merchandise and valuables at your booth. RAC cannot take responsibility for lost or stolen goods.

**Exhibitor personnel are advised to remain at their booths until 6:15 pm on Saturday, at which time, Security guards will have cleared the building of visitors. This should take no more than 10 – 15 minutes and will eliminate the chance of theft from your booth.**

## Loading & Parking

ANY SPECIAL NEEDS PLEASE LET US KNOW, WE ARE HERE TO HELP!  
The driveway on the east side of the building is "off limits." You must use the parking area and entrance at the west side "rear" of the building. We will provide assistants to help you unload and move your merchandise.

**PLEASE KEEP ALL FIRE LANES OPEN AT ALL TIMES.  
VEHICLES WILL BE TOWED AWAY AT OWNER'S EXPENSE.**

## Insurance

The Rockland Astronomy Club requests copies of your General Liability and Workman's Comp insurance. If you are a sole proprietor this does not apply. Vendors are required to have copies of their insurance on hand during the show in the event of state inspection. RAC will not be held responsible for noncompliance of vendor state insurance regulations.



## COLLECTION OF SALES TAX &amp; MISCELLANEOUS

Collection  
of Sales Tax

All vendors who are registered at NEAF and who are selling tangible merchandise (and are not a NY State registered not-for-profit) are required to collect NY State sales tax from the purchaser at the time of the sale as per NY State tax law, regardless of the state in which their business is located. NY State sales tax is 8.875%.

Vendors shall be solely responsible to register and report the amount of sales tax owed based on their sales at the show. Refer to NY State Sales Tax Bulletin TB-ST-175 for additional information. For information on how to register your firm to collect state sales tax, see attached NY State Tax Bulletin TB-ST-360 starting on page 17.

Vendors may elect to include the cost of sales tax in the purchase price of their merchandise, however vendors are NOT allowed to advertise that they or their merchandise is "Tax Free", as this is unlawful, misleading, and may result in fines and serious repercussions.

**Failure to collect or report the amount of sales tax collected is considered fraud by the State of New York. Any vendor not abiding by NY State tax law may be subject to audit and substantial fines by the State.**

Note: Vendors are required to keep their NY sales tax ID number or NY tax exempt number on hand during show operating hours.

## Miscellaneous

1. You are responsible for damage to the floor within the confines of your booth. Please ensure that sharp or pointed merchandise does not tear or puncture the rubberized floor. Please provide padding under these kind of items. Tape of any kind is not allowed on the rubberized floor.
2. Venue address is:  
Rockland Community College Field House  
145 College Road, Suffern, NY 10901
3. Hotel address is:  
Crowne Plaza  
3 Executive Boulevard, Suffern, NY 10901



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astronomy.com





## NEAF SHIPPING OPTIONS



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Truck to Field  
House Direct

You may either ship directly to the Field House or ship to our warehouse. See below for information and limitations on these options.

You may make arrangements for your own carrier or a trucking company to deliver your merchandise directly to the RCC Field House on the Friday before the show between the hours of 8:30 am and 4:30 pm. We will have forklift service to unload your truck for you. This merchandise should be picked up in the same fashion by your shipper either on Sunday, between 5 and 8 pm or on Monday, between 8:30 am and 4 pm.\* Forklift service will be available between these hours to load your truck for you. There is no additional charge for forklift service at the Field House during these hours. If you are unsure you can guarantee your deliveries and pickups within these time frames, you will need to ship to our warehouse for holding and delivery to the show and pick up afterwards.

Truck to  
Warehouse

Shipping to our warehouse offers you the flexibility of not having to worry about your carrier making the Friday and Monday time deadlines or incurring third party moving fees. You may make arrangements for your trucking company to deliver your merchandise ahead of time to our warehouse facility up to a week prior to the show. Your pallets/boxes will be held until the Friday of the show, then loaded onto a truck and moved to the Field House and off-loaded and brought to your booth. The pallets will then be picked up Sunday after the show and delivered back to the warehouse to await your shipper's pickup for up to a week after the show. **There is a \$289 flat rate moving and storage fee per pallet of merchandise using this service.** Please note, all deliveries and pickups from the warehouse must be made during normal business hours. Please have your trucking company call 12 hours in advance to assure forklift operators will be ready.

Warehouse  
Information

Our warehouse is operated by a professional, fully insured, moving and storage company to assure you the best possible service and security for your merchandise. The warehouse is located in nearby Mahwah, NJ. If you intend to use this service, please order online and you will receive the warehouse shipping information.

Continued on next page.



Overseas Shipments

We strongly urge you to ship your overseas merchandise to our warehouse since these types of deliveries are difficult to control time-wise. Using our warehouse service will give you a one week buffer before and after the show. **There is a \$289 flat rate moving and storage fee per pallet of merchandise using this service.**

UPS, FEDEX, USPS, DHL, etc.

You may ship packages directly to our warehouse via these mail services, up to two weeks before the show. Your packages will be held until the Friday of the show, then loaded onto a truck and moved to the Field House, off loaded and brought to your booth. On Sunday after the show, all packages should be boxed and pre-labeled / pre-paid for return shipment. They will be picked up by our moving company and brought to the warehouse where we will call for pickup by your prepaid shipping service. **The round trip fee for this service is \$20/small box, \$50/large boxes or crates weighing over 50 lbs., \$100 for any box or crate requiring a forklift, and \$289 for palletized goods.**

Left Merchandise

\* **Rockland Astronomy Club assumes no responsibility for merchandise left at the Field House beyond the Monday 4 pm deadline. Our contracts conclude at this time and we no longer have control of the facilities. Forklift and security service will not be available after this time, and you may incur substantial moving charges from outside parties to have your items removed from the premises.**



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## BECOME A NEAF SPONSOR EXHIBITOR SPONSORSHIP PACKAGES

The Rockland Astronomy Club is a 501c3 non-profit educational organization. Aside from providing a major advertising opportunity for your company, your sponsorship dollars go toward defraying the huge cost of producing the Northeast Astronomy Forum. This helps to keep admission prices affordable for the attendees who are purchasing your products.



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Thank you for considering a NEAF sponsorship. We look forward to your company becoming a Team NEAF Member and helping to support our event, the leading show of its kind in America.

RAC has three levels of NEAF sponsorships available (see below). Please contact Ed Siemenn for further information by emailing: [NEAF@rocklandastronomy.com](mailto:NEAF@rocklandastronomy.com)

### PLATINUM Sponsorship \$5,000

- Main lecture theater named after your company or product, i.e.: "The [your company name] Theater".
- Theater will be identified as such at both main entrances with your logo on large signage provided by us.
- A "Welcome Slide" with your company name and logo or a Video Commercial Opportunity. A Welcome Slide with your name and logo will be projected on the large main screen at the front of the theater during the seating of guests throughout the day and until each speaker begins (5 each day), or you may choose to have your own video commercial played (3 minutes max) between seatings.
- Your Theater Name would also be prominently included in the Show Program and all other theater signs.
- Prominent positioning and a link on the RAC web site home page and NEAF landing page.

### GOLD Sponsorship \$3,500

- Two 6 x 2 ft. full-color vertical advertisement banners at both sides of the main entrance doors to the ticket area.
- One large full-color advertisement poster in ticket booth area. Every attendee entering the show will see your promotion. The banners may each be the same or they can be different. They may simply state your company name with a logo or also display a product. Artwork must be provided by the sponsor in an appropriate format.
- Prominent positioning and a link on the RAC web site home page and NEAF landing page.

Continued on next page.



## EXHIBITOR SPONSORSHIP PACKAGES



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astronomy.com

**SILVER  
Sponsorship  
\$1,000**

- Fieldhouse theater named after your company or product, i.e.: "The [your company name] Theater".
- The Fieldhouse theater will be identified with your company name and logo at the entrance to the area. All directional signage to theater will also bear your company name and logo. Signage will be provided by us.
- In addition to the regular Fieldhouse Theater schedule, it can be used by you for product demos, and will be an ideal venue to show your sponsorship and promote your product.
- Your theater will also be identified with your company name in all references on our web site.

**SHOW  
PROGRAM ADS  
\$1000**

- Full Page Ad in 'Forum', the official NEAF Souvenir Program. A highly visible advertisement in this handsome 4-color "Broadway-style" program. Your company name/logo and message will be in the hands of all 4,000 attendees visiting NEAF.

**SHOW  
PROGRAM ADS  
\$500**

- Half Page Ad in 'Forum', the official NEAF Souvenir Program.
- A highly visible advertisement in this handsome 4-color "Broadway-style" program. Your company name/logo and message will be in the hands of all 4,000 people.

**FIELDHOUSE  
BANNERS  
\$300**

- Hang Your Company Banner or Advertisement from the Field House balcony.
- A prominent display of your company name, logo, or product.
- Up to 4-feet wide x 8-feet long (vertical).
- Banners and hanging material are the responsibility of the vendor. (We suggest heavy cord and small sand bags for hanging.)
- Location is strictly "first come, first serve" ('no hang' zones will apply).
- Banner art is subject to review by RAC. PDF or facsimile of banner art should be sent to RAC on or before April 1st for review to: NEAFteam@NEAFexpo.com. Note: RAC retains the right to reject banner art for inappropriateness of content.

**AD & LINK on  
NEAF Website – \$100**

- Your logo banner (360 wide x 480 tall pixels) and link on NEAF website (NEAFexpo.com). Ad runs until November 2023.

**LOGO & LINK on  
NEAF Website – \$20**

- Your logo banner (360 x 75 pixels) and link on NEAF website (NEAFexpo.com). Logo runs until November 2023.



COMPANY SPONSORSHIP APPLICATION

Thank you for considering a NEAF sponsorship or advertisement. We look forward to your company becoming a Team NEAF Member and helping to support our event, the leading show of its kind in America. Please select the level of Sponsorship below, you may order on line or complete this form and return to Ed Siemenn at the email or mailing address at right.



Rockland  
Astronomy  
Club, Inc.  
Attn: Ed Siemenn  
225 Route 59  
Suffern, NY  
10901-5203

NEAFexpo.com  
NEAF@rockland  
astronomy.com

\*RAC is a 501(3)c  
nonprofit educa-  
tional organization,  
your sponsorship is  
tax deductible.

Disclaimer: Company  
sponsorships assist RAC in  
defraying the costs associ-  
ated with the production of  
the NORTHEAST  
ASTRONOMY FORUM.

RAC is a non profit organiza-  
tion, all sponsorship funds  
become the sole property of  
RAC for dispensation at their  
sole authority and discretion.

Sponsorship of the NORTH-  
EAST ASTRONOMY FORUM  
does not constitute involve-  
ment or approval of produc-  
tion, advertising, scheduling  
or management of the show  
or its contents.



Company			
Contact Name			
Address		City/State/Zip	
Phone		E-mail	
Method of Payment	Check	Credit Card	Bank Transfer (please add \$20)

See page 11 and 12 for a full description of sponsorship level benefits.

- PLATINUM Sponsorship \$5,000**
  - Main lecture theater named after your company or product, i.e.: "The [your company name] Theater."
  - Large signage provided by RAC.
  - A "Welcome to the [your company name] Theater" Slide or 3-minute commercial with your logo will be projected.
  - Prominently included in the Show Program and all other theater signs.
  - Prominent positioning and a link on the RAC web site.
  
- GOLD Sponsorship \$3,500**
  - Two 6 x 2 ft. full-color vertical advertisement banners at both sides of the main entrance doors to the ticket area.
  - One large full-color advertisement poster in ticket booth area.
  - Prominent positioning and a link on the RAC web site.
  
- SILVER Sponsorship \$1,000**
  - Fieldhouse theater named after your company or product, i.e.: "The [your company name] Theater."
  - Signage will be provided by RAC.
  - The Fieldhouse theater can also be used for product demos.
  - Your theater will also be identified with your company name in all references on our web site.
  
- SHOW PROGRAM ADS – \$500**
  - Half-Page Ad in 'Forum', the official NEAF Souvenir Program.
  - A highly visible advertisement in this handsome 4-color "Broadway-style" program. Your company name/logo and message will be in the hands of all 4,000 attendees.
  
- SHOW PROGRAM ADS – \$1000**
  - Full-Page Ad in 'Forum', the official NEAF Souvenir Program.
  - A highly visible advertisement in this handsome 4-color "Broadway-style" program. Your company name/logo and message will be in the hands of all 4,000 attendees.
  
- FIELDHOUSE BANNERS – \$300**
  - Hang Your Company Banner or Advertisement from the Field House balcony.
  
- AD & LINK on NEAF Website – \$100**
  - Your logo banner (360 wide x 480 tall pixels) and link on NEAF website (NEAFexpo.com). Ad runs until November 2023.
  
- LOGO & LINK on NEAF Website – \$20**
  - Your logo banner (360 wide x 75 tall pixels) and link on NEAF website (NEAFexpo.com). Logo runs until November 2023.

## EXHIBITOR PERSONNEL LIST

To ensure that unauthorized persons are not permitted access to the building, persons without proper ID will be denied entry. Computer printed ID CARDS and NAME BADGES will be provided for each individual you submit on the vendor order page of the website and must be worn at all times.

Names submitted are restricted to people who will be working at your booth. Admission tickets for guests (employees, family members, friends, or customers) must be paid for at the show ticket booths. **Guests will NOT be permitted access to the exhibit floor during non-show hours. ANY badges requested during show setup or days of the Show will Be \$89.00 each. NO Exceptions!**

ID cards will be given out when you arrive on Friday. Badges should immediately be clipped to shirts or blouses and be displayed at all times. If during the process of setting up your booth you observe any person near your booth that is not wearing a NAME BADGE, notify a security guard or NEAF STAFF member immediately.

To allow sufficient time to print credentials, we must receive your name badge requests on line **no later than March 15th**. We understand emergencies come up. Badge name changes can be emailed to: NEAFteam@NEAFexpo.com.



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NEAF@rockland  
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NEAF Exhibitor  
Reservations  
Rockland  
Astronomy Club  
225 Route 59  
Suffern, New York  
10901-5203



## PRIZE DONATIONS

If you are able to donate merchandise as door or raffle prizes for the show, please describe in the on line form or in the form below and email to NEAFteam@NEAF expo.com or on line. We require this information in advance so that a list of raffle prizes can be established and published at the show, thus providing you with additional publicity.



NEAF@rockland  
astronomy.com

Merchandise valued at \$150.00 or more will be used as a raffle prize.  
Merchandise valued at \$25.00 to \$149.00 will be awarded as a door prize.

Donated prizes will be picked up at your booth during setup hours.

Please return this form with your registration papers.

Company Name \_\_\_\_\_

(This is a separate form - please fill in your company name above) \_\_\_\_\_

Prize 1 \_\_\_\_\_

Retail Value \_\_\_\_\_

Prize 2 \_\_\_\_\_

Retail Value \_\_\_\_\_

Thank you for your generosity and cooperation. Have a great show!





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The Rockland Astronomy Club is a non-profit 501(c)(3) national educational organization dedicated to expanding public awareness of the universe and to furthering an appreciation of astronomy and space sciences education. Rockland Astronomy Club is a proud recipient of the Pride of Rockland Award.





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## How to Register for New York State Sales Tax

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### Introduction

If you will be making sales in New York State that are subject to sales tax, you must register with the Tax Department and obtain a *Certificate of Authority*. The *Certificate of Authority* gives you the right to collect tax on your taxable sales and to issue and accept most New York State sales tax exemption certificates. Generally, the seller collects the tax from the purchaser and remits it to New York State. If you expect to make taxable sales in New York State, you must register with the Tax Department at least 20 days before you begin business. New York State will then send you a *Certificate of Authority* which must be displayed at your place of business at all times. This bulletin explains:

- how to apply for a *Certificate of Authority*,
- the types of *Certificates of Authority*,
- when you need more than one *Certificate of Authority*, and
- the penalties for failure to register.

If you have any questions on whether or not you are required to register, see Tax Bulletin [Do I Need to Register for Sales Tax? \(TB-ST-175\)](#).

### Applying for a *Certificate of Authority*

To apply for a *Certificate of Authority* use [New York Business Express](#).

Your application will be processed and, if approved, we'll mail your *Certificate of Authority* to you. You cannot legally make any taxable sales until you have received your *Certificate of Authority*.

### Types of *Certificates of Authority*

The Tax Department issues two types of *Certificate of Authority* for sales tax purposes, *regular* and *temporary*. The type of *Certificate of Authority* you need is based on the expected duration of your business activities. The same form and application process are used for both types of certificates; however, the temporary certificate will be issued with a beginning and ending date.

### Regular *Certificate of Authority*

You must apply for a regular *Certificate of Authority* if you will be making taxable sales from your home, a shop, a store, a cart, a stand, or any other facility from which you regularly conduct your business. It does not matter whether you own or rent the facility.

If you make sales at a show or entertainment event, such as a craft show, antique show, flea market, or sporting event, you must apply for a regular *Certificate of Authority*, even if your sales are only on an isolated or occasional basis. The department no longer issues the *Certificate of Authority for Show and Entertainment Vendors* that was previously issued for these vendors. See [TSB-M-08\(13\)S](#), *Changes Regarding the Issuance of Certificates of Authority to Show and Entertainment Vendors*.

### **Temporary *Certificate of Authority***

If you expect to make taxable sales in New York State for no more than two consecutive sales tax quarters in any 12-month period, you may apply for a temporary *Certificate of Authority*. In determining whether you meet this requirement, keep in mind that the sales tax quarters are: March 1 through May 31, June 1 through August 31, September 1 through November 30, and December 1 through February 28 (February 29 in a leap year).

Show and entertainment vendors may not apply for a temporary *Certificate of Authority*; they must apply for a regular *Certificate of Authority*.

To request a temporary *Certificate of Authority*, you must indicate when you expect your business operation to begin and end. The temporary certificate will only authorize you to collect tax and conduct your business between those dates.

However, even if you are eligible to obtain a temporary *Certificate of Authority*, it may be to your benefit to apply for a regular *Certificate of Authority*. A regular certificate provides flexibility to continue your business without reapplying for a *Certificate of Authority* each time you begin business again. You may not apply for more than one temporary *Certificate of Authority* for any 12-month period.

For additional information on the types of *Certificates of Authority*, see [Publication 750](#), *A Guide to Sales Tax in New York State*.

### **Multiple locations**

You must have a *Certificate of Authority* for each business location. You can choose to file one sales tax return for combined sales at all locations or a separate return for each location.

If you plan to operate your business locations as separate business entities, you need to file an application for a separate *Certificate of Authority* for each location.

If you will have multiple locations, and you plan to operate them as one business, you can register all the locations using [New York Business Express](#). We will process your application and send you a *Certificate of Authority* for each location, all containing the same sales tax identification number.

If you are already a registered vendor and you are going to open an additional location, you can choose to combine your sales information and file a consolidated return. When adding a new location, you need to provide your current sales tax identification number along with the address of your additional location.

If you used [New York Business Express](#) to apply for your *Certificate of Authority*, you should also use it to register an additional location. Alternatively, you can send a letter or [Form DTF-17-ATT](#), *Schedule of Business Locations for a Consolidated Filer*, containing the information to:

NYS TAX DEPARTMENT  
SALES TAX REGISTRATION UNIT  
W A HARRIMAN CAMPUS  
ALBANY, NEW YORK 12227

If you prefer, you can call us at the [Sales Tax Information Center](#).

You must wait to receive your *Certificate of Authority* before you can begin business at the new location.

**Duplicate Certificate of Authority**

If you are already registered for sales tax with the Tax Department but need a duplicate copy of your *Certificate of Authority* because the original was misplaced or destroyed, you can call us at (518) 485-2889.

**New Certificate of Authority needed for transfer of ownership and organizational changes**

A *Certificate of Authority* cannot be transferred or assigned. If you are buying an existing business, or taking over the ownership of a family business, you must apply for your own *Certificate of Authority*. You cannot use the *Certificate of Authority* that we issued to the previous owner.

You must also apply for a new *Certificate of Authority* if you are changing the organizational structure (legal form) of your business, such as switching from a sole proprietorship to a corporation. The new business must have its own *Certificate of Authority* before it begins business.

**You must display your Certificate of Authority**

You must prominently display your *Certificate of Authority* at your place of business, including additional locations. If you have no permanent physical location, you can attach it to your truck, cart, wagon, stand, or other vehicle or facility from which you conduct business. You may be subject to a \$50 penalty if you fail to properly display your *Certificate of Authority*.

**You must file sales tax returns**

Once you receive your *Certificate of Authority*, you are considered to be in business for sales tax purposes even if you never make a sale or never open the doors of your establishment. Therefore, it is very important that you file your sales tax returns on time, even if you have no taxable sales. There are penalties for late filing even if you owe no tax. You can file your sales tax returns online using the Tax Department's [Online Services](#), located on our Web site. To learn more about the filing requirements, see Tax Bulletin [Filing Requirements for Sales and Use Tax Returns \(TB-ST-275\)](#).

**Penalties for failing to register for sales tax**

If you are required to register for sales tax purposes but fail to do so and you operate a business without a valid *Certificate of Authority*, you will be subject to a penalty. The maximum penalty for operating a business without a valid *Certificate of Authority* is \$10,000, imposed at the rate of up to \$500 for the first day business is conducted without a valid *Certificate of Authority*, plus up to \$200 per day for each day after. For more information, see Tax Bulletin [Sales and Use Tax Penalties \(TB-ST-805\)](#).

**Other business permits**

Many types of businesses need permits and licenses from other state and local agencies in addition to a New York State *Certificate of Authority*. For example, a restaurant may need a liquor license issued by the State Liquor Authority to serve alcoholic beverages, while an automotive repair shop may need special permits from the Department of Environmental Conservation for the disposal of oil and other pollutants. [New York Business Express](#) can assist you in determining if your particular type of business will need any additional licenses or permits.

In addition, your business will have additional responsibilities and obligations beyond the collection of sales tax. [Publication 20](#), *New York State Tax Guide for New Businesses*, provides information on New York State rules for corporation taxes, withholding taxes for employees, workers compensation benefits, and much more.

**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(a)(8) and 1105(a)

**Regulations:** Sections 526.10 and 533.1

**Publications:**

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

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

**Memoranda:** [TSB-M-08\(13\)S](#), *Changes Regarding the Issuance of Certificates of Authority to Show and Entertainment Vendors*

**Bulletins:**

[Do I Need to Register for Sales Tax? \(TB-ST-175\)](#)

[Exemption Certificates for Sales Tax \(TB-ST-240\)](#)

[Filing Requirements for Sales and Use Tax Returns \(TB-ST-275\)](#)

[Sales and Use Tax Penalties \(TB-ST-805\)](#)