



New York State Department of  
**Taxation and Finance**

Sales Tax Registration  
W A Harriman Campus  
Albany NY 12227-0865

23129285327200-AP00



JANICE M PENNINGTON  
COLLECTIQ  
JANICE M PENNINGTON  
9827 SANDRINGHAM DR  
CLARENCE NY 14031-2505

New York State Department of Taxation and Finance  
**Certificate of Authority**

Identification number

**93-4622606**

*(Use this number on all returns and correspondence)*



**VALIDATED**

**12/1/2023**

**Dept of Tax  
and Finance**

JANICE M PENNINGTON  
COLLECTIQ  
JANICE M PENNINGTON  
9827 SANDRINGHAM DR  
CLARENCE NY 14031-2505

is authorized to collect sales and use taxes under Articles 28 and 29 of the New York State Tax Law.

**Nontransferable**

This certificate must be prominently displayed at your place of business.  
Fraudulent or other improper use of this certificate will cause it to be revoked.  
The certificate may not be photocopied or reproduced.



**New York State Department of Taxation and Finance  
Important Notice Regarding Liability for Sales and Use Taxes**

**Did you know?**

- The attached *Certificate of Authority* is evidence that you are authorized to collect sales and use tax. You must prominently display it at your place of business. If you do not have a regular place of business, you must attach the certificate to your cart, stand, truck, etc. Failure to properly display a validated *Certificate of Authority* can result in a \$50 penalty.
- As a registered vendor, you must file timely sales tax returns and remit any sales and use taxes collected or owed. You must file a sales tax return even if you are not conducting business and do not owe any sales or use tax.
- You must file returns until you advise us that your business is sold or discontinued, and you return your *Certificate of Authority*. (See *Step 1*, *Step 2*, and *Step 3* below for important information regarding the sale or discontinuance of your business.)
- Certain registered vendors can Web File returns at [www.tax.ny.gov](http://www.tax.ny.gov). You may also download forms from this Web site.
- All sales and use taxes collected or required to be collected must be reported and remitted for the period in which the transaction takes place. Failure to file returns and remit taxes when due will result in the assessment of penalty and interest. The minimum penalty for failure to file a return on time is \$50, even if no tax is due. If tax is due, additional penalty and interest charges will accrue.
- Change of business address – Use Form DTF-96, *Report of Address Change for Business Tax Accounts*, if you only want to report a change in the physical address or mailing address of your business. You may also change your address on our Web site.
- Change of other business information – Use Form DTF-95, *Business Tax Account Update*, to report a change of legal name or trade (DBA) name, officers' information, a Tax Department assigned ID number to a federal employer identification number (FEIN), or to report a change in business activity.
- See **Publication 750, A Guide to Sales Tax in New York State**, and **Publication 900, Important Information for Business Owners**, for more information on filing requirements.

**Need help?**

Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)  
Sales tax information: (518) 485-2889  
Forms and publications: (518) 457-5431

Text telephone (TTY) hotline : (518) 485-5082  
(for persons with hearing and speech disabilities using a TTY)

**Notice:** If you sell or discontinue your business, or change the form of your business, you are required to return this *Certificate of Authority* with the following information completed. Please follow the steps below:

**Step 1** - Check the appropriate box below (box A, B, or C) and follow the instructions corresponding to the box checked.

- A**  **Business sold** - You must give each prospective purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets*, if you intend to sell your business or any of your business assets including tangible, intangible, or real property other than in the ordinary course of business. You must also provide the following information:

Last day of business (if applicable):	/	/	Date of sale:	/	/	Sale price:	
Name and address of purchaser:							
Name and address of business:							
Location of property:							
Was sales tax collected on any taxable items (furniture, fixtures, etc.) included in the bulk sale?						<input type="checkbox"/> Yes	<input type="checkbox"/> No

- B**  **Business discontinued** - Give the reason for discontinuing business (insolvent, deceased, dissolution, etc.): \_\_\_\_\_  
If any business assets are sold as a result of the business being discontinued, you must follow the instructions and provide the information requested in box A concerning the sale.
- C**  **Business form changed** (sole proprietor to partnership, partnership to corporation, etc.) - You must apply for a new *Certificate of Authority*. You may apply online or by filling out a new Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*, and mailing it to: NYS Tax Department, Sales Tax Registration Unit, W A Harriman Campus, Albany NY 12227-0865.

**Step 2** - You must file a final return within 20 days of the last day of business or change in status. Be sure to check the final return box on the front of the return. The return should include the tax due from business operations to the last day of business as well as any tax collected on assets that you sell. Attach statements indicating tax received and remitted for each category and, for a bulk sale, items on which tax was not collected. Attach your *Certificate of Authority* to your final return, and mail both to the appropriate address listed. **Any person who fails to surrender a *Certificate of Authority*, or a *Temporary Certificate of Authority*, as required by the Tax Law, may be subject to the criminal penalties prescribed by section 1817 of the Tax Law.**

**Step 3** - I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature (provide title and relationship)	Date
Type or print the name that appears in the signature box	



# Certificate of Authority

Identification number

**93-4622606**

*(Use this number on all returns and correspondence)*



**VALIDATED**

**12/1/2023**

**Dept of Tax  
and Finance**

JANICE M PENNINGTON  
COLLECTIQ  
JANICE M PENNINGTON  
9827 SANDRINGHAM DR  
CLARENCE NY 14031-2505

is authorized to collect sales and use taxes under Articles 28 and 29 of the New York State Tax Law.

**Nontransferable**

This certificate must be prominently displayed at your place of business.  
Fraudulent or other improper use of this certificate will cause it to be revoked.  
The certificate may not be photocopied or reproduced.

4020109100098

1DB8 - 3362200 P0000256- 01

DTF-17-A (11/14)