

For Sales Tax Certificates of Authority

New businesses

If you're starting a business and need a Sales Tax Certificate of Authority:

Online

Visit our Web site (www.nystax.gov) and click on *Start a business*, then *Selling products or services*.

By phone

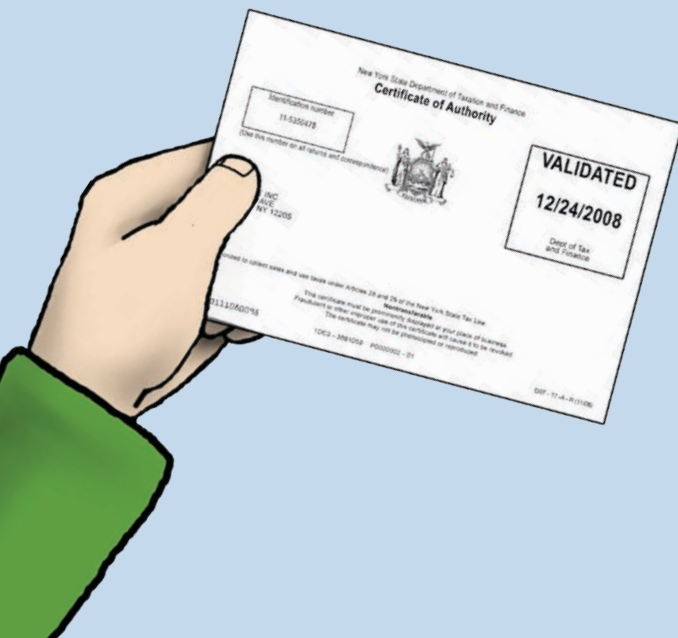
(518) 485-2889
1 800 698-2909

Current businesses

If you need a duplicate or replacement Certificate of Authority:

By phone

(518) 485-2889
1 800 698-2909



General information

Online

The easiest way to find answers to your tax questions is on our Web site:
www.nystax.gov

By phone

Use these phone numbers to talk with a Department representative about specific tax questions.

In-state callers without free long distance should use the toll free numbers we've provided.

Sales and use tax

(518) 485-2889
1 800 698-2909

Income tax

(518) 457-5181
1 800 225-5829

Corporation tax

(518) 485-6027
1 888 698-2908

Withholding tax

(518) 485-6654
1 877 698-2910

Highway Use Tax (HUT) & International Fuel Tax Agreement (IFTA)

(518) 457-5735
1 800 470-4353

Miscellaneous & other taxes

(518) 457-5735
1 800 470-4353



TC-24 (2/09)

HANDLE YOUR TAX MATTERS FROM THE CONVENIENCE OF YOUR HOME OR OFFICE

The Tax Department will no longer offer walk-in services



Contact us by phone or visit our Web site:

www.nystax.gov

The New York State Department of
Taxation and Finance

For filing a return and paying tax due

Many returns can be filed electronically:

- directly through our Web site,
- by using software, or
- through your tax preparer

To learn more, visit our Online Tax Center. If you're filing a paper return, mail the return to the address on the return or in the instructions.

For forms and publications

Online

Most Tax Department forms and instructions are available on our Web site: www.nystax.gov.

- Click on *Find forms and instructions* to find your form by tax type or form number.

Fax-on-demand

Dial 1 800 748-3676 and follow the instructions. Most documents can be faxed directly to your home or office.

By phone

To request forms or instructions by phone, call: (518) 457-5431 or 1 800 462-8100.

In-state callers without free long distance should use the toll free numbers we've provided.

For paying a tax bill

Online

- Go to our Web site (www.nystax.gov) and click on *Make a Payment*.
- Or, go to our Web site and log in or register with the Online Tax Center.
- Have your Tax Assessment ID number ready.
- You can pay by credit card or directly from your bank account.

By mail

- Make your check payable to **Commissioner of Taxation and Finance**.
- Include your Tax Assessment or Collection Case ID number and your Taxpayer ID number on your check.
- Send to:
NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127
- If you're using a private delivery service:
JPMORGAN CHASE A/R
33 LEWIS RD
BINGHAMTON NY 13905-1040

For more information see Publication 55, *Designated Private Delivery Services*, on our Web site.

By phone

- Call (518) 457-5434 or 1 800 835-3554.
- Have your Taxpayer ID number ready.

To discuss a tax bill

By phone

- *Businesses* call (518) 485-0384 or 1 866 697-2499.
- *Individuals* call (518) 485-9791 or 1 877 876-2977.

By mail

Send your explanation to:
NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127

If you're using a private delivery service:
JPMORGAN CHASE A/R
33 LEWIS RD
BINGHAMTON NY 13905-1040

For more information see Publication 55, *Designated Private Delivery Services*, on our Web site.

For tax clearances

- **Corporation tax clearances**
(518) 485-2639 or 1 800 327-9688
- **Highway Use Tax (HUT) clearances**
(518) 457-5735 or 1 800 470-4353
- **All other clearances**
(518) 457-5434 or 1 800 835-3554

