

PENALTY COMPUTATION

- A. For failure to file a return on time, with **no tax due**, the penalty is \$50.00.
- B. For failure to file a return on time **with tax due**, the penalty is:
1-60 days late, 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than \$50.00
61 or more days late, the greatest of the following:
 - i) 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
 - ii) the lesser of \$100.00 or 100% of the tax due, or
 - iii) \$50.00

RETURN ADDRESSES

If you are participating in the New York/New Jersey or New York/Connecticut Reciprocal Tax Agreement, attach Schedule NJ or Schedule CT to your return			MAIL RETURN TO: P.O. Box 688 Albany, NY 12201
If you are NOT participating in the New York/New Jersey or New York/Connecticut Reciprocal Tax Agreement and your place of business is located in the county of:			MAIL RETURN TO:
ALBANY BROOME CHEMUNG CHENANGO CLINTON COLUMBIA DELAWARE DUTCHESS ESSEX FRANKLIN	FULTON GREENE HAMILTON HERKIMER JEFFERSON LEWIS MONTGOMERY ONEIDA OTSEGO RENSSELAER	SARATOGA SCHENECTADY SCHOHARIE SCHUYLER STEUBEN ST. LAWRENCE TIOGA TOMPKINS ULSTER WARREN WASHINGTON	P. O. Box 688 Albany, NY 12201
BRONX ORANGE	PUTNAM ROCKLAND	SULLIVAN WESTCHESTER	P. O. Box 3000 White Plains, NY 10602
NEW YORK COUNTY with ZIP CODES 10001-10019 RICHMOND			P. O. Box 2058 Church Street Station New York, NY 10008
KINGS NEW YORK COUNTY with ZIP CODES 10020-10040 QUEENS			G. P. O. Box 5464 New York, NY 10087
NASSAU	SUFFOLK		P. O. Box 1866 Hicksville, NY 11802
CAYUGA CORTLAND LIVINGSTON MADISON	MONROE ONONDAGA ONTARIO ORLEANS	OSWEGO SENECA WAYNE YATES	P. O. Box 4777 Syracuse, NY 13221
ALLEGANY CATTARAUGUS	CHAUTAUQUA ERIE	GENESEE NIAGARA WYOMING	All filers in these counties except Schedule FR filers (motor fuel and diesel motor fuel retailers): P. O. Box 194 Buffalo, NY 14240 Schedule FR filers in these counties must mail this return to: P. O. Box 4777 Syracuse, NY 13221
If you are a vendor located out-of-state			MAIL RETURN TO: P. O. Box 688 Albany, NY 12201

IF YOU NEED HELP . . .

PHONE For forms or publications

from within New York State, call toll free 1 800 462-8100
 from outside New York State, call 518 438-1073

For information

from within New York State, call toll free 1 800 CALL TAX
 (1 800 225-5829)
 from outside New York State, call 518 438-8581

WRITE

If you need to write, address your letter to:

New York State Tax Department
 Taxpayer Assistance Bureau
 W. A. Harriman Campus
 Albany, New York 12227

Telephone assistance is available from 8 a.m. to 5 p.m. Monday through Friday.