

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-78 (7)C  
Corporation Tax  
Instructions and Interpretations Section  
June 22, 1978

Opinion of Counsel  
Signatures on Reports

May 25, 1978

Dear

Your letter of May 18, 1978, with enclosure, addressed to James H. Tully, Jr., Commissioner, has been referred to me for reply.

You ask what signatures are necessary to properly execute a return, and whether Mr. \_\_\_\_\_, the Corporation's Director of Taxes, who by resolution of the Corporation, a copy of which was enclosed in your letter, has been duly authorized to sign, may sign such returns.

Since you do not specify which returns you are referring to, I shall assume for the purpose of this reply, you are concerned with those relating to the corporate franchise tax on business corporations (Article 9-A) and Sales and Use Taxes (Articles 28 and 29).

Under Article 9-A of the Tax Law, corporations do file "reports". Said reports under section 211.2 of the Tax Law and section 6-3.1(e) of the Business Corporations Franchise Tax Regulations, which pertains to said section, are required to have annexed thereto a certification that the statements in the report are true. Such certification must be made by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other officer of the taxpayer authorized to act in that capacity.

Under section 1136(a) of the Tax Law, every person required to register with the Tax Commission, as provided in section 1134 of the Tax Law, is required to file returns with the Tax Commission.

Under section 1134 of the Tax Law, "every person required to collect any tax" imposed by Article 28 of the Tax Law is required to register with the Tax Commission, and that term under section 1131(1) of the Tax Law includes ". . . any officer or employee of a corporation . . . who as such officer or employee is under a duty to act for such corporation in complying with any requirement of this article . . ."

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Accordingly, I am of the opinion that Mr. \_\_\_\_\_, who as Director of Taxes has been duly authorized by the corporation to sign franchise as well as sales and use tax returns, when he signs either a certification of a franchise tax report or a sales or use tax return, is considered to have properly executed such certification or return.

Very truly yours,

PETER CROTTY  
Deputy Commissioner and Counsel