

Sales Tax Certificates of Authority

New businesses

If you're starting a business and need a Sales Tax Certificate of Authority, you can get one in either of these ways:

Online

Visit our Web site, go to our Sales and Use Tax page and click on *Start or buy a business*.

By phone

(518) 485-2889

Current businesses

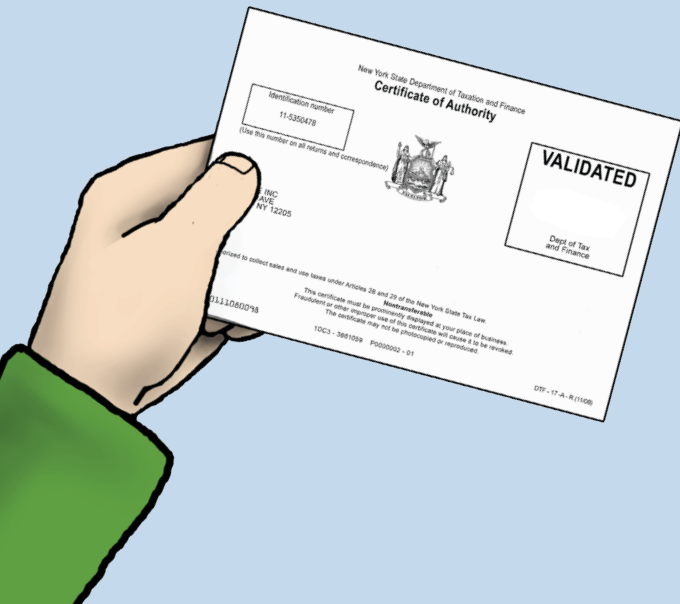
To get duplicate or replacement certificates:

By phone

(518) 485-2889

To renew your certificate of authority:

Visit our Web site.



General information

Online

The easiest way to find answers to your tax questions is on our Web site:

www.tax.ny.gov

By phone

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

Sales and use tax

(518) 485-2889

Income tax

(518) 457-5181

Corporation tax

(518) 485-6027

Withholding tax

(518) 485-6654

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

(518) 457-5735

Miscellaneous & other taxes

(518) 457-5735



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CONVENIENT OPTIONS FOR HANDLING NEW YORK STATE TAX BUSINESS



Visit our Web site:

www.tax.ny.gov

The New York State Department of Taxation and Finance

Filing a return and paying tax

Many returns can be filed electronically:

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

To learn more, visit our Web site.

Forms and publications

Online

Most Tax Department forms and instructions are available on our Web site.

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

By phone

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

Taxpayer Rights Advocate Office

The Office of the Taxpayer Rights Advocate is your voice at the New York State Department of Taxation and Finance. It provides free and independent assistance to taxpayers who have been unable to resolve difficult tax problems or whose tax issues are causing undue economic hardship.

Please visit us at www.tax.ny.gov/tra for more information.

Paying a tax bill

Online

- Go to our Web site and click on *Make a Payment*.
- Or, go to our Web site and create an online services account.
- Have your tax assessment ID number ready.
- You can pay by credit card or directly from your bank account.

By mail *

- Make your check or money order 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

By phone

- Call (518) 457-5434.
- Have your Taxpayer ID number ready.

Reponding to a tax bill

Online

- Go to our Web site, log in to Online Services and click on *Respond to Department Notice* under the *Services or Billing* section.
- Or, go to our Web site and create an online services account.
- Have your assessment number ID ready.

By mail *

Send your explanation to:

NYS ASSESSMENT RECEIVABLES
PO BOX 4128
BINGHAMTON NY 13902-4128

By phone

- *Businesses* call (518) 485-0384.
- *Individuals* call (518) 485-9791.

Tax clearances

- **Corporation tax clearances**
(518) 485-2639
- **Highway Use Tax (HUT) clearances**
(518) 457-5735
- **All other clearances**
(518) 457-5434

* Private delivery service address:

JPMORGAN CHASE A/R
33 LEWIS RD
BINGHAMTON NY 13905-1040

For more information, see Publication 55,
Designated Private Delivery Services

