Convenient options for handling

**New York State Tax Business**

**General information**

**Online**
The easiest way to find answers to your tax questions is on our Web site.

**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

**Income tax refund status**
The easiest and fastest way to check your income tax refund is through our Web site. You can also call (518) 457-5149.

To learn more, visit our Web site:

**www.tax.ny.gov**

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**Office of the Taxpayer Rights Advocate**

The Office of the Taxpayer Rights Advocate is your voice at the New York State Department of Taxation and Finance.

The Advocate 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.

For more information:

- Visit [www.tax.ny.gov/tra](http://www.tax.ny.gov/tra)
- Call (518) 530-HELP (4357)
Get forms and instructions

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

By phone
Call (518) 457-5431

Pay a tax bill

Online
• Go to our Web site and click on Make a Payment.
• You will need an Online Services account to pay tax bills online. It’s easy to create one.
• You can pay by credit card or directly from your bank account.

By phone
• Call (518) 457-5434

By mail*
• Make your check or money order payable in U.S. funds to Commissioner of Taxation and Finance.
• Include your tax assessment or case ID number and your taxpayer ID number on your check.
• Send to:
  NYS ASSESSMENT RECEIVABLES
  PO BOX 4127
  BINGHAMTON NY 13902-4127

Installment payment agreements
If you are unable to pay your tax debt in full, you may be able to set up a payment plan. Use your Online Services account or call us at (518) 457-5434 to learn more.

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

Real property tax services
To learn more about your property taxes and assessments, call (518) 591-5232.

Sales tax
Certificates of Authority
If you are starting a business and will be selling taxable items or offering taxable services (even if you make sales from your home), you must register with the Tax Department to obtain a Certificate of Authority (COA) before doing business. To register:
• visit our Web site
• click Businesses and then click Start/expand/end a business
For questions about your COA or to get duplicate or replacement certificates, call (518) 485-2889.

* Private delivery services – See Publication 55, Designated Private Delivery Services, if not using U.S. Mail.

Respond to a tax bill or notice

Online
• Go to our Web site, log in to Online Services and click on “Respond to a Department Notice.”
• You’ll need an Online Services account to respond to a tax notice online. It’s easy to create one.

By phone
• Businesses call (518) 485-0384
• Individuals call (518) 485-9791

By mail*
Send your explanation to:
  NYS ASSESSMENT RECEIVABLES
  PO BOX 4128
  BINGHAMTON NY 13902-4128

File a return
Most returns can be filed electronically:
• directly through our Web site,
• by using software, or
• by your tax preparer.

To learn more, visit our Web site.

Installment payment agreements