

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:
 - 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, not to exceed 30%; or
 - the lesser of \$100.00 or 100% of the tax due, or
 - \$50.00

Return Addresses

If you are not participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:	Mail return to:																																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Albany</td> <td style="width: 33%;">Hamilton</td> <td style="width: 33%;">Schenectady</td> </tr> <tr> <td>Broome</td> <td>Herkimer</td> <td>Schoharie</td> </tr> <tr> <td>Chemung</td> <td>Jefferson</td> <td>Schuyler</td> </tr> <tr> <td>Chenango</td> <td>Lewis</td> <td>Steuben</td> </tr> <tr> <td>Clinton</td> <td>Montgomery</td> <td>St. Lawrence</td> </tr> <tr> <td>Columbia</td> <td>Oneida</td> <td>Sullivan</td> </tr> <tr> <td>Delaware</td> <td>Orange</td> <td>Tioga</td> </tr> <tr> <td>Dutchess</td> <td>Otsego</td> <td>Tompkins</td> </tr> <tr> <td>Essex</td> <td>Putnam</td> <td>Ulster</td> </tr> <tr> <td>Franklin</td> <td>Rensselaer</td> <td>Warren</td> </tr> <tr> <td>Fulton</td> <td>Rockland</td> <td>Washington</td> </tr> <tr> <td>Greene</td> <td>Saratoga</td> <td></td> </tr> </table>	Albany	Hamilton	Schenectady	Broome	Herkimer	Schoharie	Chemung	Jefferson	Schuyler	Chenango	Lewis	Steuben	Clinton	Montgomery	St. Lawrence	Columbia	Oneida	Sullivan	Delaware	Orange	Tioga	Dutchess	Otsego	Tompkins	Essex	Putnam	Ulster	Franklin	Rensselaer	Warren	Fulton	Rockland	Washington	Greene	Saratoga		P. O. Box 688 Albany, NY 12201-0688
Albany	Hamilton	Schenectady																																			
Broome	Herkimer	Schoharie																																			
Chemung	Jefferson	Schuyler																																			
Chenango	Lewis	Steuben																																			
Clinton	Montgomery	St. Lawrence																																			
Columbia	Oneida	Sullivan																																			
Delaware	Orange	Tioga																																			
Dutchess	Otsego	Tompkins																																			
Essex	Putnam	Ulster																																			
Franklin	Rensselaer	Warren																																			
Fulton	Rockland	Washington																																			
Greene	Saratoga																																				
New York County with ZIP Codes 10001-10019 Richmond	P. O. Box 2058 Church Street Station New York, NY 10008-2058																																				
Bronx Kings New York County with ZIP Codes 10020-10285 Queens Westchester	G. P. O. Box 5464 New York, NY 10087-5464																																				
Nassau Suffolk	P. O. Box 1866 Hicksville, NY 11802-1866																																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Cayuga</td> <td style="width: 33%;">Monroe</td> <td style="width: 33%;">Oswego</td> </tr> <tr> <td>Cortland</td> <td>Onondaga</td> <td>Seneca</td> </tr> <tr> <td>Livingston</td> <td>Ontario</td> <td>Wayne</td> </tr> <tr> <td>Madison</td> <td>Orleans</td> <td>Yates</td> </tr> </table>	Cayuga	Monroe	Oswego	Cortland	Onondaga	Seneca	Livingston	Ontario	Wayne	Madison	Orleans	Yates	P. O. Box 4777 Syracuse, NY 13221-4777																								
Cayuga	Monroe	Oswego																																			
Cortland	Onondaga	Seneca																																			
Livingston	Ontario	Wayne																																			
Madison	Orleans	Yates																																			
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Allegany</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> <tr> <td>Cattaraugus</td> <td></td> <td></td> </tr> <tr> <td>Chautauque</td> <td></td> <td></td> </tr> <tr> <td>Erie</td> <td></td> <td></td> </tr> <tr> <td>Genesee</td> <td></td> <td></td> </tr> <tr> <td>Niagara</td> <td></td> <td></td> </tr> <tr> <td>Wyoming</td> <td></td> <td></td> </tr> </table>	Allegany			Cattaraugus			Chautauque			Erie			Genesee			Niagara			Wyoming			<div style="border: 1px solid black; padding: 5px; display: inline-block;"> All filers in these counties must mail this return to: </div> P. O. Box 194 Buffalo, NY 14240-0194															
Allegany																																					
Cattaraugus																																					
Chautauque																																					
Erie																																					
Genesee																																					
Niagara																																					
Wyoming																																					
If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return	Mail return to: P.O. Box 688 Albany, NY 12201-0688																																				
If you are a vendor located out-of-state	Mail return to: P. O. Box 688 Albany, NY 12201-0688																																				

If you need help . . .

Phone

For forms or publications

call toll free (from New York State only) 1 800 462-8100
 from areas outside New York State, call (518) 438-1073

For information

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

Write:

If you wish to write, address your letter to:

NYS Tax Department
 Taxpayer Assistance Bureau
 W. A. Harriman Campus
 Albany, NY 12227

Telephone assistance is available Monday through Friday, 8:30 a.m. to 4:25 p.m.