

Interest and Penalty Computation

Interest is always due on any underpayment of tax and is compounded daily from the due date of the return to the date the tax is paid. Call Taxpayer Assistance at the number listed below to get the current rate. Penalty is due as follows:

- A** For failure to file a return on time, with **no tax due**, the penalty is \$50.
- B** For failure to file a return on time **with tax due**, the penalty is:
 - 1-60 days late**, 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.
 - 61 or more days late**, the greatest of:
 - 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.30); or
 - the lesser of \$100 or 100% of the tax due; or
 - \$50.
- C** For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

Return Addresses

If you are a vendor participating in the Promptax program, mail your return to:
 NYS PROMPTAX - SALES TAX
 P O BOX 1506
 CHURCH STREET STATION
 NEW YORK NY 10008-1506

If you are a vendor located outside New York State, mail your return to:
 P O BOX 917
 ALBANY NY 12201-0917

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 and mail to:
 P O BOX 917
 ALBANY NY 12201-0917

If you are *not* participating in either the New Jersey/New York, the Connecticut/New York Reciprocal Tax Agreement, or the Promptax program and your place of business is located in the county of:

Mail return to:

Albany	Franklin	Orange	Steuben	
Broome	Fulton	Otsego	St. Lawrence	
Chemung	Greene	Putnam	Sullivan	
Chenango	Hamilton	Rensselaer	Tioga	
Clinton	Herkimer	Rockland	Tompkins	
Columbia	Jefferson	Saratoga	Ulster	
Delaware	Lewis	Schenectady	Warren	
Dutchess	Montgomery	Schoharie	Washington	P O BOX 917
Essex	Oneida	Schuyler		ALBANY NY 12201-0917
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
Cayuga	Madison	Ontario	Seneca	
Cortland	Monroe	Orleans	Wayne	
Livingston	Onondaga	Oswego	Yates	P O BOX 4777
				SYRACUSE NY 13221-4777
Allegany	Chautauqua	Genesee	Wyoming	
Cattaraugus	Erie	Niagara		P O BOX 194
				BIFFALO NY 14240-0194

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 the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also 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.
- Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.
- Write** If you need to write, address your letter to:

NYS TAX DEPARTMENT
 TAXPAYER ASSISTANCE BUREAU
 W A HARRIMAN CAMPUS
 ALBANY NY 12227