



Designated Private Delivery Services

Generally, tax returns, payments, and other documents sent to the New York State Tax Department are considered to be on time if they are postmarked by the U.S. Postal Service on or before the due date of the return, payment, or other document. As a result of the 1997 Taxpayer Bill of Rights, taxpayers can also use certain private delivery services, in addition to the U.S. Postal Service, with the assurance that returns, payments, etc., that are mailed on time will be considered to have been filed on time. However, only mail delivered by private delivery services that are designated by the U.S. Secretary of the Treasury or by the New York State Commissioner of Taxation and Finance qualify for the *timely postmarked is timely filed/paid* rule.

The private delivery companies, and the specific types of delivery services that currently qualify, are as follows:

Federal Express (FedEx):

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2 Day
- FedEx International Priority
- FedEx International First
- FedEx First Overnight
- FedEx International First Next Flight Out
- FedEx International Economy

United Parcel Service (UPS):

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express
- UPS Next Day Air Early AM

The Commissioner of Taxation and Finance may designate additional private delivery services that meet Internal Revenue Code (IRC) criteria, and may likewise withdraw any designation if the private delivery service is found to be inadequate.

The private delivery service can tell you how to get written proof of the mailing date.

Addresses for private service deliveries

Private delivery companies **cannot make deliveries to PO Box addresses**. If you will be using a private delivery service, and the mailing address listed in the instructions for your form is a PO Box, **use the following address(es) instead**. Be sure you are using the correct address for the type of return (for example, personal income tax, corporation tax, sales tax, etc.) you are submitting.

In addition, if the address you are instructed to use includes W A HARRIMAN CAMPUS, ALBANY NY 12227, and the tax type or office name is not listed in this publication, send your delivery to the same department and unit (that appear above this part of the address) and replace the last two address lines with:

90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **corporation tax** returns (excluding estimated payments):

NYS TAX DEPARTMENT
CORP TAX PROCESSING
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **estate tax** and generation-skipping transfer tax (**GSTT**) forms:

NYS TAX DEPARTMENT
RPC – ESTATE TAX
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **highway use tax** forms:

NYS TAX DEPARTMENT
RPC – HUT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For International Fuel Tax Agreement (**IFTA**) **fuel use tax** forms:

NYS TAX DEPARTMENT
RPC – IFTA
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **personal income taxes, including fiduciary returns** but not any forms listed separately in this publication:

NYS TAX DEPARTMENT
RPC – PIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **PromptTax** forms that have a mailing address that includes a PromptTax section located at W A Harriman Campus, Albany NY 12227-0865:

NYS TAX DEPARTMENT
PROMPTAX
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **real estate transfer tax** Forms **TP-584**, *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax*, **TP-584.1**, *Real Estate Transfer Tax Return Supplemental Schedules with Instructions*, **TP-584.2**, *Real Estate Transfer Tax Return for Public Utility Companies' and Governmental Agencies' Easements and Licenses*, **MT-26**, *Real Estate Transfer Tax Summary*, **any required attachments**, and **Form IT-2664**, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*.

NYS TAX DEPARTMENT
DEPOSIT RESOLUTION UNIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **real property tax service** forms that have form numbers beginning with **RP**, replace **only** the last two lines of the address (W A Harriman Campus, Albany NY 12227) with:

90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **sales tax** returns, **cigarette stamp**, and **cigarette registration renewals**:

NYS TAX DEPARTMENT
RPC – SALES TAX
90 COHOES AVE
GREEN ISLAND NY 12183-1515

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For **Form AU-630**, *Application for Reimbursement of the Petroleum Business Tax*, and other fuel tax refund application forms that have PO BOX 5501, ALBANY NY 12205 as the return address:

NYS TAX DEPARTMENT
TDAB/FACCTS – FUELS UNIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **Form FT-943**, *Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators*, **only**:

NYS TAX DEPARTMENT
PETROLEUM TRACKING UNIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **tobacco products, petroleum business, and alcoholic beverages taxes** (also for public safety communications surcharge, racing admissions, and uncashed winning tickets):

NYS TAX DEPARTMENT
MISC TAX INSOURCING UNIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **Metropolitan Commuter Transportation Mobility Tax** (all MTA prefix forms with Binghamton return addresses):

JPMORGAN CHASE
MCTMT PROCESSING
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **payment documents** that have **PO Box 4127** or **4128**, Binghamton NY 13902 as the return address:

JPMORGAN CHASE
NYS TAX PROCESSING – AR
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **estimated tax Form CT-222.1**, *Election to Use Different Annualization Periods for Corporate Estimated Tax*; **Form CT-400**, *Estimated Tax for Corporations*; **Form CT-2658**, *Report of Estimated Tax for Corporate Partners*; **Form CT-2658-ATT**, *Attachment to Report of Estimated Tax for Corporate Partners*; **Form IT-201-V**, *Payment Voucher for Income Tax Returns* (when filed without a return); **Form IT-205-V**, *Payment Voucher for Fiduciary Income Tax Returns* (filed without a return); **Form IT-370**, *Application for Automatic Six-Month Extension of Time to File for Individuals*; **Form IT-370-PF**, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*; **Form IT-2105**, *Estimated Tax Payment Voucher for Individuals*; **Form IT-2106**, *Estimated Income Tax Payment Voucher for Fiduciaries*; **Form IT-2658**, *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*; **Form IT-2658-NYS**, *Attachment to Form IT-2658 - Report of Estimated Personal Income Tax for Nonresident Individuals*, and **Form IT-2658-MTA**, *Attachment to Form IT-2658 - Report of Estimated Metropolitan Commuter Transportation Mobility Tax (MCTMT) for New York Nonresident Individual Partners*:

JPMORGAN CHASE
NYS TAX PROCESSING – ESTIMATED TAX
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form IT-2659**, *Estimated Tax Penalties for Partnerships and New York S Corporations*, **only**:

NYS TAX DEPARTMENT
DEPOSIT RESOLUTION – IT-2659
90 COHOES AVE
GREEN ISLAND NY 12183-1515

For **Form IT-204**, *Partnership Return*:

JPMORGAN CHASE
NYS PROCESSING – IT-204
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form IT-204-LL**, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*:

JPMORGAN CHASE
NYS PROCESSING - IT-204-LL
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form MT-170**, *Waste Tire Management Fee Quarterly Return*:

JPMORGAN CHASE
NYS TAX PROCESSING – MT-170
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form NYS-1**, *Return of Tax Withheld*:

JPMORGAN CHASE
NYS TAX PROCESSING – NYS-1
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form NYS-45**, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*; and **Form NYS-45-ATT**, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return - Attachment*:

JPMORGAN CHASE
NYS PROCESSING – NYS-45
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form NYS-45-X**, *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*:

JPMORGAN CHASE
NYS PROCESSING – NYS-45-X
33 LEWIS ROAD
BINGHAMTON NY 13905-1040
