

The following penalty computation is effective for taxes required to be paid or returns required to be filed on or after September 1, 1985.

PENALTY COMPUTATION

- A. For failure to file a return on time, even if **no tax is due**, the penalty is \$50.00.
- B. For failure to file a return on time **with tax due**, if the return is:
 - 1-60 days late**, the penalty is 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, or
 - 61 or more days late**, the penalty is the greatest of the following:
 - i) 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
 - ii) the lesser of \$100.00 or 100% of the tax due, or
 - iii) \$50.00

RETURN ADDRESSES

If you are participating in the New York/New Jersey Reciprocal Tax Agreement, attach Schedule NJ to your return			MAIL RETURN TO: P.O. Box 688 Albany, NY 12201
If you are NOT participating in the New York/New Jersey Reciprocal Tax Agreement and your place of business is located in the county of:			MAIL RETURN TO:
ALBANY BROOME CHEMUNG CHENANGO CLINTON COLUMBIA DELAWARE DUTCHESS ESSEX FRANKLIN	FULTON GREENE HAMILTON HERKIMER JEFFERSON LEWIS MONTGOMERY ONEIDA OTSEGO RENSSELAER	SARATOGA SCHENECTADY SCHOHARIE SCHUYLER STEUBEN ST. LAWRENCE TIOGA TOMPKINS ULSTER WARREN WASHINGTON	P. O. Box 688 Albany, NY 12201
BRONX ORANGE	PUTNAM ROCKLAND	SULLIVAN WESTCHESTER	P. O. Box 3000 White Plains, NY 10602
NEW YORK COUNTY with ZIP CODES 10001-10019 RICHMOND			P. O. Box 2058 Church Street Station New York, NY 10008
KINGS NEW YORK COUNTY with ZIP CODES 10020-10040 QUEENS			G. P. O. Box 5464 New York, NY 10087
NASSAU	SUFFOLK		P. O. Box 1866 Hicksville, NY 11802
CAYUGA CORTLAND LIVINGSTON MADISON	MONROE ONONDAGA ONTARIO ORLEANS	OSWEGO SENECA WAYNE YATES	P. O. Box 4777 Syracuse, NY 13221
ALLEGANY CATTARAUGUS	CHAUTAUQUA ERIE	GENESEE NIAGARA WYOMING	All filers in these counties except Schedule R filers (motor fuel retailers): P. O. Box 194 Buffalo, NY 14240 Schedule R filers in these counties must mail this return to: P. O. Box 4777 Syracuse, NY 13221
If you are a vendor located out-of-state			MAIL RETURN TO: P. O. Box 688 Albany, NY 12201

PHONE For forms or publications

from within New York State, call toll free 1-800-462-8100
from outside New York State, call 1-518-438-1073

For information

from within New York State, call toll free 1-800-342-3536
from outside New York State, call 1-518-438-8581

WRITE If you need to write, address your letter to:

New York State Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227

Telephone assistance is available from 8 a.m. to 5 p.m. Monday through Friday.