



**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 participate in either the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, (regardless of where your business is located and regardless of whether or not you participate in Promptax), attach the appropriate schedule(s) to your return and mail to:

P O BOX 917  
ALBANY NY 12201-0917

If you do not participate in either the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement but you are 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 do not participate in either the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or the Promptax Program and you are located outside New York State, mail your return to:

P O BOX 917  
ALBANY NY 12201-0917

If you do *not* participate 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
Essex	Oneida	Schuyler	

P O BOX 917  
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  
BUFFALO NY 14240-0194

**Need Help?**

**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.**

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.