

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-81(15)C
Corporation Tax
August 10, 1981

1981 Legislation

Change in Fees

Section 163 of Chapter 103 of the Laws of 1981 has amended Section 1092(j)(2) of Article 27 of the Tax Law by changing the fee for a release of lien from \$25.00 to \$50.00.

In addition, Section 120 of Chapter 103 changed the fees for a corporation filing under the Business Corporation Law (See Chart A). The information indicated in Chart A, should be used in conjunction with pamphlet CT-94, Information and Instructions for Termination of Business Corporations, until this pamphlet can be updated.

The fees for a corporation filing under the Not-For-Profit Corporation Law have not changed.

These amendments took effect on June 1, 1981.

CHART A

FEES

	<u>OLD</u>	<u>NEW</u>
Certificate of Incorporation	\$ 50.00	\$100.00
Certificate of Amendment, Certificate of Correction, Certificate of Merger, Certificate of Consolidation, & Restated Certificate	\$ 30.00	\$ 60.00
Application by a foreign corporation for authority to do business or to conduct activities in New York State	\$110.00	\$200.00
Certificate of Amendment of an application for authority by a foreign corporation, Certificate of Surrender of authority & Certificate as to the termination of existence of a foreign corporation	\$ 30.00	\$ 60.00

A certified copy of a judgment or final order in a proceeding for judicial dissolution except in a proceeding by the attorney general,		
A Certificate of Dissolution, & A Certificate of Annulment of Dissolution	\$ 10.00	\$ 20.00
An application for the reservation of a name or application for an extension of a reservation of name, including the issuance of a certificate of reservation, cancellation of reservation of name	\$ 10.00	\$ 20.00
A Certificate of Change, A Certificate of Change of Application for Authority, A Certificate of Resignation of Registered Agent, & A Certificate of Amendment of Certificate of Surrender of Authority	\$ 10.00	\$ 20.00
Any other Certificate or Instrument	\$ 30.00	\$ 60.00