



**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**

<b>If you are participating in the New York/New Jersey Reciprocal Tax Agreement, attach Schedule NJ to your return</b>			<b>MAIL RETURN TO:</b> P.O. Box 688 Albany, NY 12201
<b>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:</b>			<b>MAIL RETURN TO:</b>
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	<b>All filers in these counties except Schedule R filers (motor fuel retailers):</b> P. O. Box 194 Buffalo, NY 14240  <b>Schedule R filers in these counties must mail this return to:</b> P. O. Box 4777 Syracuse, NY 13221
<b>If you are a vendor located out-of-state</b>			<b>MAIL RETURN TO:</b> P. O. Box 688 Albany, NY 12201

**IF YOU NEED HELP . . .**

<b>PHONE</b>	<b>For forms or publications</b>	<b>WRITE</b>	<b>If you need to write, address your letter to:</b>
	from within New York State, call toll free 1 800 462-8100		New York State Tax Department Taxpayer Assistance Bureau W. A. Harriman Campus Albany, New York 12227
	from outside New York State, call 1 518 438-1073		
	<b>For information</b>		
	from within New York State, call toll free 1 800 CALL TAX (1 800 225-5829)		
	from outside New York State, call 1 518 438-8581		

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