

Office of the Taxpayer Rights Advocate

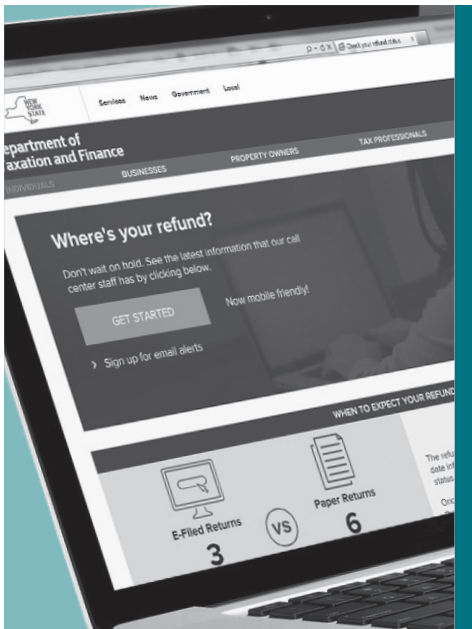
The Office of the Taxpayer Rights Advocate is your voice at the New York State Department of Taxation and Finance.

The Advocate provides free and independent assistance to taxpayers:

- who have been unable to resolve difficult tax problems, or
- whose tax issues are causing undue economic hardship.

For more information:

- Visit www.tax.ny.gov/tra
- Call (518) 530-HELP (4357)



Income tax refund status

The easiest and fastest way to check your income tax refund is through our Web site.

You can also call (518) 457-5149.

General information

Online

The easiest way to find answers to your tax questions is on our Web site.

By phone

Use these phone numbers to talk with a department representative about specific tax questions.

- Sales and use tax (518) 485-2889
- Income tax (518) 457-5181
- Corporation tax (518) 485-6027
- Withholding tax (518) 485-6654
- Highway use tax (HUT) & International Fuel Tax Agreement (IFTA) (518) 457-5735
- Miscellaneous & other taxes (518) 457-5735



To learn more, visit our Web site:

www.tax.ny.gov



Department of Taxation and Finance

Convenient options for handling

New York State Tax Business



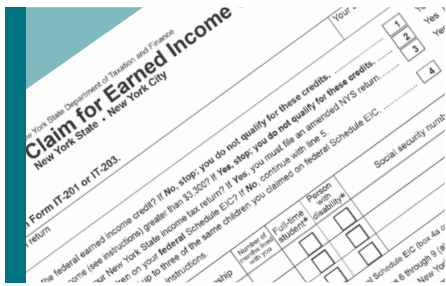
Get forms and instructions

Online

Most Tax Department forms and instructions are available on our Web site.

By phone

Call (518) 457-5431



File a return

Most returns can be filed electronically:

- directly through our Web site,
- by using software, or
- by your tax preparer.

To learn more, visit our Web site.

Respond to a tax bill or notice

Online

- Go to our Web site, log in to *Online Services* and click on “Respond to a Department Notice.”
- You’ll need an *Online Services* account to respond to a tax notice online. It’s easy to create one.

By phone

- Businesses call (518) 485-0384
- Individuals call (518) 485-9791

By mail*

Send your explanation to:

NYS ASSESSMENT RECEIVABLES
PO BOX 4128
BINGHAMTON NY 13902-4128

Pay a tax bill

Online

- Go to our Web site and click on *Make a Payment*.
- You will need an *Online Services* account to pay tax bills online. It’s easy to create one.
- You can pay by credit card or directly from your bank account.

By phone

- Call (518) 457-5434

By mail*

- Make your check or money order payable in U.S. funds to *Commissioner of Taxation and Finance*.
- Include your tax assessment or case ID number and your taxpayer ID number on your check.
- Send to:
NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127

Installment payment agreements

If you are unable to pay your tax debt in full, you may be able to set up a payment plan.

Use your *Online Services* account or call us at (518) 457-5434 to learn more.



TR-24 (8/15) (back)

Tax clearances

- Corporation tax clearances (518) 485-2639
- Highway use tax (HUT) clearances (518) 457-5735
- All other clearances (518) 457-5434

Real property tax services

To learn more about your property taxes and assessments, call (518) 591-5232.



Sales tax Certificates of Authority

If you are starting a business and will be selling taxable items or offering taxable services (even if you make sales from your home), you must register with the Tax Department to obtain a Certificate of Authority (COA) before doing business.

To register:

- visit our Web site
- click *Businesses* and then click *Start/expand/end a business*

For questions about your COA or to get duplicate or replacement certificates, call (518) 485-2889.

* **Private delivery services** – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.