



# CT-3-S-A

New York State Department of Taxation and Finance

2002 calendar-yr. filers, check box   
Other filers, enter tax period:

Amended return

# New York S Corporation Combined Franchise Tax Return

beginning ●   
ending ●

Tax Law — Article 9-A

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name above) and address		State or country of incorporation	
	c/o Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
If address above is new, check box (see instructions) <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the form or instructions.		Business telephone number ( )
NAICS business code number (see instructions)	Principal business activity		If you have any subsidiaries incorporated outside of NYS, check box <input type="checkbox"/>	Total combined receipts
Has the corporation revoked its election to be treated as a New York S corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, give effective date _____			Number of shareholders of payer corporation	Total combined assets

<b>A. Payment</b> — pay amount shown on line 62. Make check payable to: <b>New York State Corporation Tax</b> .....Attach your payment here.	Payment enclosed
<b>B. Combined issuer's allocation percentage (from line 36)</b> .....	%

Attach a copy of your pro forma federal Form 1120 and a copy of your actual federal Form 1120-S filed for each member of the combined group (see instructions for line 1). If any member filed a federal return other than an 1120-S, list returns here: \_\_\_\_\_

## Forms to file

Members included in the combined return should not file Form CT-3-S.

Attach the following when you file your Form CT-3-S-A:

- Form CT-3-S-A/ATT, Schedules A, B, and C - Attachment to Form CT-3-S-A
- Form CT-3-S-A/B, Combined Group Detail Spreadsheet (if necessary)
- Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return
- Form CT-34-SH, New York S Corporation Shareholders' Information Schedule
- Other relevant forms

For additional information see Form CT-3-S-A-I, Instructions for Forms CT-3-S-A, CT-3-S-A/ATT, and CT-3-S-A/B.

A Form CT-3-S-A/C, Report by an S Corporation Included in a Combined Franchise Tax Return, must be filed for each member of the combined group except a non-taxpayer (a foreign S corporation not taxable in New York State but included in the combined group).

Check box and attach Form CT-60-QSSS if any member of the combined group is the parent of a QSSS .....

If you do not need forms mailed to you next year, check box (see instructions) .....

**Certification.** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

If payment is enclosed, mail your return to:  
**NYS CORPORATION TAX PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

If you have not enclosed payment, mail to:  
**NYS CORPORATION TAX PROCESSING UNIT, PO BOX 22095, ALBANY NY 12201-2095**

44101020094

Payer corporation business name	Employer identification number
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**Computation of combined entire net income base tax** *(see instructions)*

1 Federal taxable income before net operating loss and special deductions .....	1.
2 Interest income on federal, state, municipal, and other obligations not included on line 1 .....	2.
3a Interest deductions <b>directly</b> attributable to subsidiary capital <i>(see instructions)</i> .....	3a.
3b Noninterest deductions <b>directly</b> attributable to subsidiary capital <i>(see instructions)</i> .....	3b.
4a Interest deductions <b>indirectly</b> attributable to subsidiary capital <i>(see instructions)</i> .....	4a.
4b Noninterest deductions <b>indirectly</b> attributable to subsidiary capital <i>(see instructions)</i> .....	4b.
5 New York State and other state and local taxes deducted on your federal return <i>(see instructions)</i> .....	5.
6 ACRS and MACRS deduction used in the computation of line 1 <i>(see instructions)</i> .....	6.
7 Other additions <i>(attach list; see instructions)</i> .....	7.
8 Add lines 1 through 7, column E .....	8.
9 Income from subsidiary capital <i>(see instructions)</i> .....	9.
10 Fifty percent of dividends from nonsubsidiary corporations <i>(see instructions)</i> .....	10.
11 Foreign dividends gross-up not included on lines 9 and 10 .....	11.
12 Combined New York net operating loss deduction <i>(attach federal and NYS computations)</i> .....	12.
13 Allowable New York depreciation <i>(see instructions)</i> .....	13.
14 Other subtractions <i>(attach list; see instructions)</i> .....	14.
15 Total subtractions <i>(add lines 9 through 14, column E)</i> .....	15.
16 Combined entire net income <i>(subtract line 15 from line 8)</i> .....	16.
17 Combined investment income before allocation <i>(from line 141 but not more than the amount on line 16)</i> .....	17.
18 Combined business income before allocation <i>(subtract line 17 from line 16)</i> .....	18.
19 Allocated combined investment income <i>(multiply line 17 by</i> <input type="text" value=""/> <i>% from line 125)</i> .....	19.
20 Allocated combined business income <i>(multiply line 18 by</i> <input type="text" value=""/> <i>% from line 87, 90, or 121)</i> .....	20.
21 Combined entire net income base <i>(add lines 19 and 20)</i> .....	21.

**Computation of combined capital base and combined group issuer's allocation percentage**

*(Use average values and enter whole dollars for lines 22 through 27; see instructions.)*

22 Total assets from federal return .....	22.
23 Real property and marketable securities included on line 22 .....	23.
24 Subtract line 23 from line 22 .....	24.
25 Real property and marketable securities at fair market value .....	25.
26 Adjusted total assets <i>(add lines 24 and 25)</i> .....	26.
27 Total liabilities .....	27.
28 Total combined capital <i>(subtract line 27, column E from line 26)</i> .....	28.
29 Combined subsidiary capital <i>(from line 148, column E)</i> .....	29.
30 Combined business and investment capital <i>(subtract line 29 from line 28)</i> .....	30.
31 Combined investment capital <i>(from line 127, column E)</i> .....	31.
32 Combined business capital <i>(subtract line 31 from line 30)</i> .....	32.
33 Allocated combined investment capital <i>(multiply line 31 by</i> <input type="text" value=""/> <i>% from line 125)</i> .....	33.
34 Allocated combined business capital <i>(multiply line 32 by</i> <input type="text" value=""/> <i>% from line 87, 90, or 121)</i> .....	34.
35 Allocated combined subsidiary capital <i>(from line 149, column E)</i> .....	35.
36 Combined group issuer's allocation percentage or license fee allocation percentage <i>(add lines 33, 34, and 35 and divide the result by line 28; enter here and on page 1, line B)</i> .....	36.

	<b>A</b> Payer	<b>B</b> Total members	<b>C</b> Subtotal (column A + column B)	<b>D</b> Intercorporate eliminations		<b>E</b> Combined total (column C — column D)
1.					1.	
2.					2.	
3a.					3a.	
3b.					3b.	
4a.					4a.	
4b.					4b.	
5.					5.	
6.					6.	
7.					7.	
8.					8.	
9.					9.	
10.					10.	
11.					11.	
12.					12.	
13.					13.	
14.					14.	
15.					15.	
16.					16.	
17.					17.	
18.					18.	
19.					19.	
20.					20.	
21.					21.	

22.					22.	
23.					23.	
24.					24.	
25.					25.	
26.					26.	
27.					27.	
28.					28.	
29.					29.	
30.					30.	
31.					31.	
32.					32.	
33.					33.	
34.					34.	
35.					35.	
36.					36.	%

Payer corporation business name	Employer identification number
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**Computation of tax**

37 Combined entire net income base from line 21 multiplied by 7.5% (see instructions) .....	•	<b>37.</b>		
38 Combined entire net income base from line 21 multiplied by Article 22 tax rate (see instructions) .....	•	<b>38.</b>		
39 Combined entire net income base tax (subtract line 38 from line 37) .....	•	<b>39.</b>		
40 Fixed dollar minimum tax before Article 22 tax equivalent reduction (see instructions) <input style="width: 100px;" type="text" value="Gross payroll"/>	•	<b>40.</b>		
41 Article 22 tax equivalent reduction (enter amount from line 38) .....		<b>41.</b>		
42 Fixed dollar minimum tax (subtract line 41 from line 40; see instructions for limitations) .....	•	<b>42.</b>		
43 Tax due before credits (enter amount from line 39 or 42, whichever is larger) .....	•	<b>43.</b>		
44 Special additional mortgage recording tax credit from Form CT-43 .....	■	<b>44.</b>		
45 Balance (subtract line 44 from line 43) .....		<b>45.</b>		
46 Tax due after credits (amount from line 42 or 45, whichever is larger) .....	•	<b>46.</b>		
47 Recapture of tax credits (see instructions) .....	■	<b>47.</b>		
48 Total tax after credits (add lines 46 and 47) .....	•	<b>48.</b>		
49 Number of members: <input style="width: 50px;" type="text"/> Number of taxable members: <input style="width: 50px;" type="text"/>		<b>49.</b>		
<b>See instructions before completing lines 50a and 50b</b>				
50a Fixed dollar minimum tax for members (\$1,500) .....		<b>50a.</b>		
50b Fixed dollar minimum tax for members (\$100, \$225, \$325, or \$425) .....		<b>50b.</b>		
51 Total combined tax due (add lines 48, 50a, and 50b) .....		<b>51.</b>		
First installment of estimated tax for next period:				
52a If you filed a request for extension, enter amount from Form CT-5.3, line 5 .....		<b>52a.</b>		
52b If you did not file Form CT-5.3 and the total of lines 48 or 50a is over \$1,000, see instructions .....		<b>52b.</b>		
53 Add line 51 and line 52a or 52b .....		<b>53.</b>		
54 Total prepayments from line 72 .....		<b>54.</b>		
55 Balance (subtract line 54 from line 53; if line 54 is more than line 53, enter "0") .....		<b>55.</b>		
56 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input style="width: 20px;" type="checkbox"/> ; if none, enter "0") .....		<b>56.</b>		
57 Interest on late payment (see instructions) .....		<b>57.</b>		
58 Late filing and late payment penalties (see instructions) .....		<b>58.</b>		
59 Balance (add lines 55 through 58) .....		<b>59.</b>		
60 Voluntary gifts/contributions: Return a Gift to Wildlife .....		<b>60.</b>		<b>00</b>
61 Voluntary gifts/contributions: Breast Cancer Research & Education Fund .....		<b>61.</b>		<b>00</b>
62 Balance due (if line 54 is less than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount due; enter payment on line A on page 1) .....		<b>62.</b>		
63 Overpayment (if line 54 is more than the total of lines 53, 56, 57, 58, 60, and 61, the difference is amount overpaid) .....		<b>63.</b>		
64 Amount of overpayment to be credited to next period .....		<b>64.</b>		
65 Refund of overpayment (subtract line 64 from line 63) .....		<b>65.</b>		
66 If you claim a refund of unused special additional mortgage recording tax credit, enter the amount from Form CT-43 (see instructions) .....		<b>66.</b>		

### Recap of credits claimed

Check boxes for any tax credits claimed by the New York S corporation or its shareholders. See instructions for Form CT-34-SH.

Tax credits: Check forms filed and attach forms:  CT-40     CT-41     CT-43     CT-44     CT-46     CT-249  
 CT-250     CT-601     CT-601.1     CT-602     CT-603     CT-604     CT-605     DTF-621  
 DTF-622     DTF-623     DTF-624     DTF-630     Other credit(s)

### Composition of prepayments included on line 54

	Date paid	Amount
67 Mandatory first installment of combined group .....	67.	
68a Second installment of combined group from Form CT-400 .....	68a.	
68b Third installment of combined group from Form CT-400 .....	68b.	
68c Fourth installment of combined group from Form CT-400 .....	68c.	
69 Payment with extension request, Form CT-5.3, line 8 .....	69.	
70 Overpayment credited from prior years .....	70.	
71 Total prepayments from members not previously included in the combined return (from Form(s) CT-3-S-A/C) ..	71.	
72 Total prepayments (add lines 67 through 71; enter here and on line 54) .....	72.	

73 Interest deducted in computing federal taxable income .....  73.

74 If the IRS has completed an audit of any of your returns within the last five years, list years:

75 Are you claiming small business taxpayer status to lower the tax rate on the entire net income base? 75.  Yes  No

76 Payer corporation organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
/	\$	/	\$

Payer corporation business name	Employer identification number
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**Computation of combined business allocation percentage for aviation corporations** (use combined totals when dividing)

<b>77a</b> New York aircraft arrivals and departures (revenue flights only) .....	<b>77a.</b>
<b>77b</b> Adjusted New York aircraft arrivals and departures (revenue flights only) (multiply line 77a by 60% (.6)) .....	<b>77b.</b>
<b>78</b> Total aircraft arrivals and departures (revenue flights only) .....	<b>78.</b>
<b>79</b> Combined New York State percentage (divide line 77b, column E, by line 78, column E) .....	<b>79.</b>
<b>80a</b> New York revenue tons handled .....	<b>80a.</b>
<b>80b</b> Adjusted New York revenue tons handled (multiply line 80a by 60% (.6)) .....	<b>80b.</b>
<b>81</b> Total revenue tons handled .....	<b>81.</b>
<b>82</b> Combined New York State percentage (divide line 80b, column E, by line 81, column E) .....	<b>82.</b>
<b>83a</b> New York originating revenue .....	<b>83a.</b>
<b>83b</b> Adjusted New York originating revenue (multiply line 83a by 60% (.6)) .....	<b>83b.</b>
<b>84</b> Total originating revenue .....	<b>84.</b>
<b>85</b> Combined New York State percentage (divide line 83b, column E, by line 84, column E) .....	<b>85.</b>
<b>86</b> Total combined New York State percentages (add lines 79, 82, and 85) .....	<b>86.</b>
<b>87</b> Combined NY State business allocation percentage for aviation corporations (divide line 86, column E, by three; enter here and in the boxes on lines 20 and 34) ....	<b>87.</b>

**Computation of combined business allocation percentage for railroad and trucking corporations**

<b>88</b> Revenue miles in New York State .....	<b>88.</b>
<b>89</b> Total revenue miles .....	<b>89.</b>
<b>90</b> Combined business allocation percentage (divide line 88 by line 89, column E, enter amount here and in the boxes on lines 20 and 34) ....	<b>90.</b>

**Computation of combined business allocation percentage for general business corporations** (use combined totals when dividing)

	<b>91</b> New York real estate owned .....	<b>91.</b>
	<b>92</b> Total real estate owned .....	<b>92.</b>
	<b>93</b> New York real estate rented .....	<b>93.</b>
	<b>94</b> Total real estate rented .....	<b>94.</b>
	<b>95</b> New York inventories owned .....	<b>95.</b>
<b>Average value of property</b>	<b>96</b> Total inventories owned .....	<b>96.</b>
(see instructions):	<b>97</b> New York tangible personal property owned .....	<b>97.</b>
	<b>98</b> Total tangible personal property owned .....	<b>98.</b>
	<b>99</b> New York tangible personal property rented .....	<b>99.</b>
	<b>100</b> Total tangible personal property rented .....	<b>100.</b>
	<b>101</b> Total New York property (add lines 91, 93, 95, 97, and 99) .....	<b>101.</b>
	<b>102</b> Total property everywhere (add lines 92, 94, 96, 98, and 100) .....	<b>102.</b>
	<b>103</b> Combined New York State property factor (divide line 101, column E, by line 102, column E) .....	<b>103.</b>
	<b>104</b> Sales of tangible personal property allocated to New York State (see instructions) .....	<b>104.</b>
	<b>105</b> Total sales of tangible personal property .....	<b>105.</b>
	<b>106</b> New York services performed .....	<b>106.</b>
	<b>107</b> Total services performed .....	<b>107.</b>
<b>Receipts in the regular course of business from:</b>	<b>108</b> New York rentals of property .....	<b>108.</b>
	<b>109</b> Total rentals of property .....	<b>109.</b>
	<b>110</b> New York royalties .....	<b>110.</b>
	<b>111</b> Total royalties .....	<b>111.</b>
	<b>112</b> Other New York business receipts .....	<b>112.</b>
	<b>113</b> Total other business receipts .....	<b>113.</b>
	<b>114</b> Total New York receipts (add lines 104, 106, 108, 110, and 112) .....	<b>114.</b>
	<b>115</b> Total receipts everywhere (add lines 105, 107, 109, 111, and 113) .....	<b>115.</b>
	<b>116</b> Combined New York State receipts factor (divide line 114, column E, by line 115, column E) .....	<b>116.</b>
<b>Wages and other compensation:</b>	<b>117</b> New York wages and other compensation of employees except general executive officers .....	<b>117.</b>
	<b>118</b> Total wages and other compensation of employees except general executive officers .....	<b>118.</b>
	<b>119</b> Combined New York State payroll factor (divide line 117, column E, by line 118, column E) .....	<b>119.</b>
	<b>120</b> Total combined New York State factors (add percentages on lines 103, 116, and 119) .....	<b>120.</b>
	<b>121</b> Combined business allocation percentage (divide line 120, column E, by three or the number of factors; enter here and in boxes on lines 20 and 34)	<b>121.</b>

	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations		E Combined total (column C — column D)
77a.					77a.	
77b.					77b.	
78.					78.	
79.					79.	%
80a.					80a.	
80b.					80b.	
81.					81.	
82.					82.	%
83a.					83a.	
83b.					83b.	
84.					84.	
85.					85.	%
86.					86.	%
87.					87.	%
88.					88.	
89.					89.	
90.					90.	%
91.					91.	
92.					92.	
93.					93.	
94.					94.	
95.					95.	
96.					96.	
97.					97.	
98.					98.	
99.					99.	
100.					100.	
101.					101.	
102.					102.	
103.					103.	%
104.					104.	
105.					105.	
106.					106.	
107.					107.	
108.					108.	
109.					109.	
110.					110.	
111.					111.	
112.					112.	
113.					113.	
114.					114.	
115.					115.	
116.					116.	%
117.					117.	
118.					118.	
119.					119.	%
120.					120.	%
121.					121.	%

Payer corporation business name	Employer identification number
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**Computation of combined investment capital and investment allocation percentage** *(see instructions)*

<b>122</b> Section 1 - Corporate and governmental debt instruments .....	<b>122.</b>
<b>A</b> Average value <i>(see instructions)</i> .....	<b>A.</b>
<b>B</b> Liabilities directly and indirectly attributable to investment capital <i>(see instructions)</i> .....	<b>B.</b>
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....	<b>C.</b>
<b>D</b> Net average value allocated to New York State .....	<b>D.</b>
<b>123</b> Section 2 - Corporate stock, stock rights, stock warrants, and stock options .....	<b>123.</b>
<b>A</b> Average value <i>(see instructions)</i> .....	<b>A.</b>
<b>B</b> Liabilities directly and indirectly attributable to investment capital <i>(see instructions)</i> .....	<b>B.</b>
<b>C</b> Net average value <i>(subtract line B from line A)</i> .....	<b>C.</b>
<b>D</b> Net average value allocated to New York State .....	<b>D.</b>
<b>124</b> Total Section 1 and Section 2 .....	<b>124.</b>
<b>A</b> Average value <i>(add lines 122A and 123A)</i> .....	<b>A</b>
<b>B</b> Liabilities directly and indirectly attributable to investment capital <i>(add lines 122B and 123B)</i> .....	<b>B</b>
<b>C</b> Net average value <i>(add lines 122C and 123C)</i> .....	<b>C</b>
<b>D</b> Net average value allocated to New York State <i>(add lines 122D and 123D)</i> .....	<b>D</b>
<b>125</b> Combined investment allocation percentage <i>(divide line 124D by line 124C; use to compute lines 19 and 33)</i> .....	<b>125.</b>
<b>126</b> Cash (optional) .....	<b>126.</b>
<b>127</b> Combined investment capital <i>(add lines 124C, column E, and 126, column E; enter here and on line 31)</i> .....	<b>127.</b>

**Computation of combined investment income for allocation**

<b>128</b> Interest income from investment capital, listed on line 122, Section 1 <i>(see instructions)</i> .....	<b>128.</b>
<b>129</b> Interest income from bank accounts .....	<b>129.</b>
<b>130</b> All other interest income from investment capital .....	<b>130.</b>
<b>131</b> Dividend income from investment capital .....	<b>131.</b>
<b>132</b> Net capital gain (or loss) from investment capital .....	<b>132.</b>
<b>133</b> Investment income other than interest, dividends, capital gains, or capital losses .....	<b>133.</b>
<b>134</b> Total combined investment income <i>(add lines 128 through 133 in column E)</i> .....	<b>134.</b>
<b>135</b> <b>Interest</b> deductions <b>directly</b> attributable to investment capital .....	<b>135.</b>
<b>136</b> <b>Noninterest</b> deductions <b>directly</b> attributable to investment capital .....	<b>136.</b>
<b>137</b> <b>Interest</b> deductions <b>indirectly</b> attributable to investment capital .....	<b>137.</b>
<b>138</b> <b>Noninterest</b> deductions <b>indirectly</b> attributable to investment capital .....	<b>138.</b>
<b>139</b> Balance <i>(subtract the sum of lines 135 through 138, column E, from line 134, column E)</i> .....	<b>139.</b>
<b>140</b> Apportioned New York combined net operating loss deduction .....	<b>140.</b>
<b>141</b> Combined investment income before allocation <i>(subtract line 140 from line 139; enter here and on line 17)</i> .....	<b>141.</b>

**Computation of income from combined subsidiary capital** *(see instructions)*

<b>142</b> Interest from combined subsidiary capital <i>(attach list)</i> .....	<b>142.</b>
<b>143</b> Dividends from combined subsidiary capital <i>(attach list)</i> .....	<b>143.</b>
<b>144</b> Capital gains from combined subsidiary capital <i>(see instructions; attach list)</i> .....	<b>144.</b>
<b>145</b> Total income from combined subsidiary capital <i>(add lines 142 through 144 in column E; enter here and on line 9)</i> .....	<b>145.</b>

**Computation and allocation of combined subsidiary capital base** *(see instructions)*

Include all corporations (except a DISC) in which you own more than 50% of the voting stock.

<b>146</b> Average value of subsidiary capital .....	<b>146.</b>
<b>147</b> Liabilities directly and indirectly attributable to subsidiary capital .....	<b>147.</b>
<b>148</b> Net average value <i>(subtract line 147 from line 146; enter column E amount on line 29)</i> .....	<b>148.</b>
<b>149</b> Net average value allocated to New York State .....	<b>149.</b>



	A Payer	B Total members	C Subtotal (column A + column B)	D Intercorporate eliminations	E Combined total (column C — column D)
122.					122.
A.					A.
B.					B.
C.					C.
D.					D.
123.					123.
A.					A.
B.					B.
C.					C.
D.					D.
124.					124.
A.					A.
B.					B.
C.					C.
D.					D.
125.					125.
126.					126.
127.					127.
128.					128.
129.					129.
130.					130.
131.					131.
132.					132.
133.					133.
134.					134.
135.					135.
136.					136.
137.					137.
138.					138.
139.					139.
140.					140.
141.					141.
142.					142.
143.					143.
144.					144.
145.					145.
146.					146.
147.					147.
148.					148.
149.					149.

# Notes

## Need help?



**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

**For business tax information**, call the New York State Business Tax Information Center: 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**Hotline for the hearing and speech impaired:**

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**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 persons with disabilities, please call 1 800 225-5829.



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

NYS TAX DEPARTMENT  
TAXPAYER CONTACT CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227