



Instructions for Form CT-32-S

New York Bank S Corporation Franchise Tax Return

Tax Law — Articles 32 and 22

CT-32-S-I

Up-to-date information affecting your tax return

Visit our Web site for tax law changes or forms corrections that occurred after the forms and instructions were printed (see *Need help?*).

Changes for 2008

Increase in the mandatory first installment of estimated tax —

The Tax Law was amended to provide an increase in the mandatory first installment for taxpayers, other than life insurance corporations filing Forms CT-33 or CT-33-A, and continuing section 186 taxpayers filing Form CT-186, whose preceding year's tax, exclusive of the metropolitan transportation business tax (MTA surcharge), exceeded \$100,000. For tax years beginning on or after January 1, 2009, those taxpayers are required to pay a first installment equal to 30% of the preceding year's tax. Additionally, taxpayers who are required to pay their mandatory first installment at the 30% rate and are subject to the MTA surcharge are also required to calculate their estimated tax for the MTA surcharge at 30% of the preceding year's MTA surcharge. The remaining three estimated tax payments are to be adjusted so that the total payments do not exceed 100% of the estimated tax due. The mandatory first installment of estimated tax and estimated MTA surcharge remains at 25% of the preceding year's tax and tax surcharge, respectively, for those taxpayers whose preceding year's tax exceeded \$1,000, but was less than or equal to \$100,000.

Collection costs or fees for tax debts owed to New York State —

The Tax Department has been authorized to charge the taxpayer, as part of the taxpayer's tax debt, any cost or fee imposed or charged by the United States, or any state, for the payment or remittance of a taxpayer's overpayment to satisfy a New York State tax debt.

Voluntary Disclosure and Compliance Program —

A Voluntary Disclosure and Compliance Program has been established. The program provides relief from certain penalties and criminal prosecution to eligible taxpayers who come forward and reveal previously undisclosed liabilities. Visit our Web site at www.nystax.gov for additional information.

Extension of tax shelter reporting requirements — The expiration date of the reporting requirements and related administrative provisions concerning the disclosure of certain transactions and related information regarding tax shelters, including those related to New York reportable transactions, has been extended to July 1, 2011. Visit our Web site at www.nystax.gov for additional information.

Electronic filing and electronic payment mandate — Certain tax preparers using tax software to prepare tax documents, and certain taxpayers preparing their own tax documents using tax software, must, for the applicable calendar year and all succeeding calendar years, e-file all documents authorized by the Commissioner to be e-filed. Any tax liability or other amount due required to be paid with a tax document that must be e-filed must also be e-paid. For more information, visit our Web site at www.nystax.gov and click on *e-file*.

Tax treatment of real estate investment trusts (REITs) and regulated investment companies (RICs) — For tax years beginning on or after January 1, 2008, and before January 1, 2011, new legislation eliminates the 2007 amendment disallowing the investment proceeds of banking corporations from a REIT or RIC. The new legislation requires a captive REIT (as defined in new Tax Law Article 1, section 2.9) or a captive RIC (as defined in new Tax Law Article 1, section 2.10) to file a combined return with the closest corporation that directly or indirectly owns or controls over 50% of the voting stock of the captive REIT or the captive RIC. In addition, a qualified REIT subsidiary must be included in the combined return of its captive REIT parent.

However, a captive REIT or captive RIC will not be required to file a combined return with a bank or bank holding company that directly or indirectly owns or controls over 50% of the voting stock of the captive REIT or captive RIC if the members of the affiliated group that includes the bank own assets with a combined average value of \$8 billion or less, and if those members are engaged only in businesses that are permissible for bank holding company subsidiaries.

The entire net income (ENI) of the captive REIT or RIC (Tax Law section 1462(f)(3)(ii)) generally has the same meaning as the terms real estate investment trust taxable income and investment company taxable income, respectively, are defined pursuant to the Internal Revenue Code (IRC). However, for tax years beginning on or after January 1, 2008, and before January 1, 2011, the deduction allowed by the IRC for dividends paid by the captive REIT or captive RIC to any member of the affiliated group that includes the corporation that directly or indirectly owns or controls over 50% of the voting stock of the captive REIT or captive RIC will be phased out over four years. Fifty percent of the dividends paid deduction will be allowed for the 2008 tax year, 25% will be allowed for tax years 2009 and 2010, and provided the provisions are extended, no deduction will be allowed for tax years beginning on or after January 1, 2011.

Nexus change for banking corporations — New Tax Law section 1451(c) requires banks to file a New York State franchise tax return if they meet certain thresholds in regard to credit card customers with mailing locations in New York State, or merchant contracts related to locations in New York State.

Tax Law section 1462 has been amended to provide that if a bank is considered to be doing business in New York State solely because it meets one or more of these thresholds (a credit card bank), it will not be included in a combined return with any other banking corporation or bank holding company that is exercising its corporate franchise or doing business in this state, unless a combined return is necessary to properly reflect the tax liability of the credit card bank, the banking corporation, or the bank holding company. The credit card bank may be required to be included in a combined return with a non-taxpayer banking corporation or bank holding company if the non-taxpayer banking corporation or bank holding company provides service or support to the credit card bank's operations. These provisions take effect for tax years beginning on or after January 1, 2008.

Form CT-222, Underpayment of Estimated Tax by a Corporation, revised — Previously, Form CT-222 was used by a corporation to report to the Tax Department the amount of the underpayment of estimated tax penalty the corporation was subject to. Beginning with the 2008 Form CT-222, corporations will file Form CT-222 only to inform the Tax Department that the corporation meets one of the exceptions to the underpayment of estimated tax penalty. The Tax Department will compute the amount of any penalty and notify the corporation of any amount due.

Brownfield credits revised — Numerous changes have been made to the brownfield program tax credits. For additional information, see Forms CT-611, *Claim for Brownfield Redevelopment Tax Credit*, CT-612, *Claim for Remediated Brownfield Credit for Real Property Taxes*, and CT-613, *Claim for Environmental Remediation Insurance Credit*.

Investment tax credit for the financial services industry — The investment tax credit and the EZ investment tax credit for the financial services industry have been extended to include property placed in service before October 1, 2011. In addition, recent legislation has added a new test to determine if you are eligible to claim the credit. For additional information, see Form CT-44, *Claim for Investment Tax Credit for the Financial Services Industry*, and

its instructions; or Form CT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*, and its instructions.

Modification for federal domestic production activities deduction — For tax years beginning on or after January 1, 2008, the amount deducted for income attributable to domestic production activities pursuant to IRC section 199 must be added back in computing ENI.

Limited liability company (LLC) filing fee — For tax years beginning on or after January 1, 2008, limited liability companies that are disregarded entities for federal income tax purposes are subject to a filing fee of \$25. For additional information, see Form IT-204-LL, *Limited Liability Company/Limited Liability Partnership Filing Fee Payment Form*.

Single factor allocation for certain Article 32 (Franchise Tax on Banking Corporations) filers — In 2005 the Tax Law was amended to provide Article 32 filers described below a new single factor allocation percentage for use in allocating entire net income (ENI), alternative ENI, and taxable assets to New York State. For tax years beginning on or after January 1, 2008, the receipts factor will be the allocation percentage for those 65% or more owned subsidiaries of banks and bank holding companies that:

- are subject to tax under Article 32 because of Tax Law section 1452(a)(9); and
- substantially provide management, administrative, or distribution services to an investment company.

For more information, see TSB-M-05(3)C, *Summary of Corporation Tax Legislative Changes Enacted in 2005*, and Schedule H on page 12 of Form CT-32-I, *Instructions for Form CT-32*.

General information

To be eligible to elect federal subchapter S corporation status, the bank must not use the reserve method of accounting for bad debts, either because it is a large bank and is required under Internal Revenue Code (IRC) section 585 to use the direct charge-off method, or because the bank is a small bank and has elected to use the direct charge-off method. The bank must also meet all federal subchapter S corporation eligibility requirements.

Definitions

For the purpose of these instructions, *New York S corporation* is a corporation taxable under Tax Law Article 32, for which a New York S election has been made by the filing of Form CT-6, *Election by a Federal S Corporation to be Treated As a New York S Corporation*.

For the purpose of these instructions, *New York C corporation* is a corporation taxable under Tax Law Article 32 that is not a New York S corporation.

Qualified subchapter S subsidiary (QSSS) is a corporation that is a qualified subchapter S subsidiary under IRC section 1361(b)(3)(B).

Overview of tax computation

Article 32 provides that a New York bank S corporation must pay the higher of (1) the tax on entire net income (ENI), computed as if the S corporation had not made the federal S corporation election, reduced by the Article 22 tax equivalent or (2) the fixed dollar minimum tax of \$250. However, as the Article 22 tax equivalent rate of 7.875% is greater than the Article 32 ENI tax rate of 7.1%, the fixed dollar minimum tax will be the higher amount for this tax year.

A New York S corporation is not subject to the metropolitan transportation business tax (MTA surcharge).

To compute ENI on Form CT-32-S, you must begin by completing the following schedules on Form CT-32, *Banking Corporation Franchise Tax Return*:

— Schedule B, lines 22 through 59a (To complete Schedule B, you may also have to complete Schedules E, F, and G on Form CT-32.)

— Schedule H, lines 108 through 123, and lines 125 through 128

In addition, refer to Form CT-32-I, *Instructions for Form CT-32*, for information regarding the completion of header information, computation of interest and penalties, refund, and computation of ENI and the issuer's allocation percentage. **Attach all applicable schedules to Form CT-32-S.**

With the exception of the special additional mortgage recording tax credit, an Article 32 New York S corporation cannot apply tax credits against its New York State franchise tax liability. Instead, any tax credits earned by such a corporation flow through to its shareholders, and are applied by the shareholders against their New York State personal income tax liability.

Filing requirements

Form CT-32-S must be filed by any federal S corporation taxable in New York State under Tax Law Article 32, whose shareholders filed Form CT-6 electing to be a New York S corporation.

Each New York S corporation must **attach Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule***, to report items of income, loss, deduction, and other pertinent information for all individuals, estates, and trusts who were shareholders of the New York S corporation during any part of the tax year.

Qualified subchapter S subsidiary (QSSS)

The filing requirements for a QSSS that is owned by a New York S corporation or a nontaxpayer corporation are outlined below. Where New York follows federal QSSS treatment, the parent and QSSS must file a single franchise tax return. The QSSS is ignored as a separate taxable entity, and the assets, liabilities, income, and deductions of the QSSS are included on the parent's franchise tax return. However, for other taxes, such as sales and excise taxes and the license and maintenance fees imposed under Article 9, the QSSS will continue to be recognized as a separate corporation. As a result, a foreign authorized QSSS included in the parent's return (disregarded as a separate taxable entity for franchise tax purposes) that is filing under Article 32 by reason of *Who must file*, item D, on page 2 of Form CT-32-I, must file Form CT-245, *Maintenance Fee and Activities Return for a Foreign Corporation Disclaiming Tax Liability*.

- Parent is a New York S corporation** – New York State follows the federal QSSS treatment. The parent and QSSS are taxed as a single New York S corporation and file Form CT-32-S.
- Nontaxpayer parent** – New York State follows the federal QSSS treatment where the QSSS is a New York State taxpayer but the parent is not, if the parent elects to be taxed as a New York S corporation by filing Form CT-6. The parent and QSSS are taxed as a single New York S corporation and file Form CT-32-S on a joint basis. If the parent does not elect to be a New York S corporation, the QSSS must file as a New York C corporation on a stand-alone basis on Form CT-32.
- Exception: Excluded corporation** – QSSS treatment is not allowed unless both the parent and the QSSS are banking corporations. The corporations must file on a stand-alone basis if one is an Article 32 taxpayer but the other is an Article 9, 9-A, or 33 taxpayer, or is a corporation that would be subject to such taxes if taxable in New York State.

If New York State follows federal QSSS treatment, the QSSS is not considered a subsidiary of the parent corporation.

To notify the department that a QSSS is included in your return, mark an **X** in the first box under *Additional information* and attach Form CT-60-QSSS, *Qualified Subchapter S Subsidiary Information Schedule*.

When and where to file

File this return within 2½ months after the end of your reporting period. Mail returns to: **New York State Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038.**

If you cannot meet the filing deadline, you may request a six-month extension by filing Form CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*, and paying any tax due on or before the original due date of the return. No additional extension of time beyond six months will be granted to file Form CT-32-S.

Penalty for failure to provide shareholder information — If you do not file Form CT-32-S on time, or you fail to provide the shareholder information required (all items of income, loss, deduction, and other pertinent information) you will have to pay a penalty. The penalty is \$50 per shareholder per month or fraction of a month, up to a total of \$250 per shareholder (section 685(h) (2)). You will also have to pay an additional penalty of \$50 for each shareholder whose social security number you do not show (section 685(k)). All shareholders of the S corporation during any part of the tax year must be counted. These penalties may be waived if it is shown that the failure is due to reasonable cause and not due to willful neglect.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Federal changes and amended returns

A New York S corporation whose income, loss, or deductions are changed as a result of a final federal determination, or that files an amended return with the Internal Revenue Service (IRS), must file an amended return by using Form CT-32-S and marking an **X** in the *Amended return* box. Additionally, every shareholder of the electing New York S corporation must file an amended return on a designated New York State individual, estate, or trust tax return.

Third-party designee

If you want to authorize another person (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the *Yes* box in the *Third-party designee* area of your return. Also **print** the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, **print** the preparer's name in the space for the designee's name and enter the preparer's phone number in the space for the designee's phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an **X** in the *No* box.

If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot change the PIN. The authorization will automatically end on the due date (without regard to extensions) for filing your next year's tax return.

Entering dates — Unless you are specifically directed to use a different format, enter dates in the *mm-dd-yy* format (using dashes and not slashes).

Line instructions

Line A — Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

Line 1 — Use Form CT-32, lines 22 through 59a, to compute the ENI of the New York S corporation. However, the New York State net operating loss deduction (NOLD) that is allowed to New York C corporations on line 56 of Form CT-32 is not allowed to New York State S corporations. Therefore, you should skip line 56 of Form CT-32 when computing the ENI of the New York S corporation.

Enter on Form CT-32, line 22, the amount of federal taxable income (FTI) that you would have reported on federal Form 1120, line 28, had you not made the election under Subchapter S of IRC Chapter One. Attach a statement (or a pro forma federal Form 1120) showing the computation of FTI required to be shown on federal Form 1120, line 28. The statement (or pro forma federal Form 1120) must include the following items not reported on federal Form 1120S:

- Dividend income from federal Form 1120.
- Interest income from federal Form 1120.
- Gross rental income from federal Form 1120.
- Gross royalty income from federal Form 1120.
- Capital gain net income from federal Form 1120.
- Charitable contribution deduction from federal Form 1120.
- Domestic production activities deduction from federal Form 1120.

If you have an amount of excess inclusion as a result of having a residual interest in a real estate mortgage investment conduit (REMIC), you must properly reflect this income in FTI.

If a parent corporation and QSSS file a joint return on Form CT-32-S, compute the ENI of the New York S corporation on Form CT-32, lines 22 through 59a, as if:

- the assets, liabilities, income, and deductions, property, payroll, receipts, capital, credits, and all other tax attributes and elements of economic activity of the QSSS are deemed to be those of the parent corporation;
- the stocks, bonds, and other securities issued by the QSSS, and any indebtedness from the QSSS, are not subsidiary capital of the parent corporation;
- transactions between the parent corporation and the QSSS, including the payment of interest and dividends, are not taken into account; and
- general executive officers of the QSSS are deemed to be general executive officers of the parent corporation.

Line 2 — Use Form CT-32, lines 108 through 123, and lines 125 through 128, and enter the appropriate results below to compute the ENI allocation percentage. Refer to the Schedule H instructions in Form CT-32-I for instructions specific to corporations substantially engaged in providing management, administrative, or distribution services to an investment company. Such corporations need only

complete line E of the worksheet below, by entering the amount from Form CT-32, line 123.

A	Payroll factor – enter the percentage from Form CT-32, line 110	_____
B	Receipts factor – enter the percentage from Form CT-32, line 123	_____
C	Deposits factor – enter the percentage from Form CT-32, line 128	_____
D	Total of New York percentages (add lines A, B, and C)	_____
E	ENI allocation percentage (divide line D by three or by the number of percentages; enter on Form CT-32-S, line 2)	_____

Lines 3, 5, 6, 7, and 8 — As the fixed dollar minimum tax is the highest tax for this tax year, lines 3, 5, 6, 7, and 8 require no entries and have therefore been shaded.

Line 12 — The special additional mortgage recording tax credit may not reduce the franchise tax on line 10 to less than \$250. If the amount determined by subtracting the amount on line 11 from the amount on line 10 is less than \$250, enter **250** on the line.

Line 13b — If the tax on line 12 exceeds \$1,000, and you did not file Form CT-5.4, a mandatory first installment is required for the period following the one that is covered by this return. If the tax on line 12 exceeds \$1,000, but does not exceed \$100,000, enter 25% of the tax shown on line 12. If the tax on line 12 exceeds \$100,000, enter 30% of the tax shown on line 12.

Line 17 — Form CT-222, *Underpayment of Estimated Tax by a Corporation*, is filed by a corporation to inform the Tax Department that the corporation meets one of the exceptions to the underpayment of estimated tax penalty pursuant to Tax Law section 1085(d).

Collection of debts from your refund or overpayment

We will keep all or part of your refund or overpayment if you owe a past-due, legally enforceable debt to a New York State agency, or if you owe a New York City tax warrant judgment debt. We may also keep all or part of your refund or overpayment if you owe a past-due legally enforceable debt to another state, provided that state has entered into a reciprocal agreement with New York State. If we keep your refund or overpayment, we will notify you.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. We will refund or apply as an overpayment any amount over your debt.

If you have any questions about whether you owe a past-due, legally enforceable debt to a state agency, or to another state, or whether you owe a New York City tax warrant judgment debt, contact the state agency, the other state, or the New York City Department of Finance.

For New York State tax liabilities only, call 1 800 835-3554 (from areas outside the U.S. and outside Canada, call (518) 485-6800) or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

Lines 25 through 29, Composition of prepayments on line 15

If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the attached sheet to line 15.

Additional information

Termination year — The New York S election can terminate on a day other than the first day of the tax year, whether or not the federal S election terminates at the same time. In either case, the tax year is divided into two tax periods (an S short year and a C short year). The corporation must file Form CT-32-S for the S short year and Form CT-32 for the C short year. The due date of the S short year return is the same as that of the New York C short year return.

If the federal and New York S elections terminate at the same time, determine ENI assigned to Form CT-32-S for the S short year and to Form CT-32 for the C short year using the same method of accounting as used for federal income tax purposes (daily pro rata allocation under IRC section 1362(e)(2), or normal tax accounting rules under IRC section 1362(e)(3)).

If the federal S election continues but the New York S election terminates, use the normal tax accounting rules under IRC section 1362(e)(3) if:

- all persons who are shareholders in the corporation at any time during the New York S short year, and all persons who are shareholders in the corporation on the first day of the New York C short year, consent to such election, or
- there is a sale or exchange of 50% or more of the stock in the corporation during the year.

Otherwise, use the daily pro rata allocation method under IRC section 1362(e)(2).

Mark an **X** in the *Normal accounting rules* box or the *Daily pro rata allocation* box to indicate which method of accounting the New York S corporation elected for the New York S short year and subsequent New York C short year.

The total tax for the New York S short year and New York C short year cannot be less than the fixed dollar minimum tax determined as if the corporation were a C corporation for the entire year.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

 **Internet access:** www.nystax.gov
(for information, forms, and publications)

 **Fax-on-demand forms:** 1 800 748-3676

 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Corporation Tax Information Center: 1 888 698-2908

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

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110

 **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 1 800 972-1233.



Change in Mailing Address and Assistance Information for Prior Year Corporation Tax Forms

TP-32
(1/16)

Beginning on January 2, 2015, we changed processing centers.

Any corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Department – IT-2659, PO Box 397, Albany NY 12201-0397, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT
PO BOX 15179
ALBANY NY 12212-5179**

Any corporation tax filing extension request form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22094, Albany NY 12201-2094, or NYS Tax Corporation Tax, Processing Unit, PO Box 22102, Albany NY 12201-2102, must be mailed to this address instead (see *Private delivery services* below):

**NYS CORPORATION TAX
PO BOX 15180
ALBANY NY 12212-5180**

Any C corporation, banking corporation, insurance corporation, Article 9 corporation, and Article 13 corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 1909, Albany NY 12201-1909; NYS Tax Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038; NYS Tax Corporation Tax, Processing Unit, PO Box 22095, Albany NY 12201-2095; NYS Tax Corporation Tax, Processing Unit, PO Box 22093, Albany NY 12201-2093; or NYS Tax Corporation Tax, Processing Unit, PO Box 22101, Albany NY 12201-2101, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT
PO BOX 15181
ALBANY NY 12212-5181**

Any S corporation tax form for tax years 2014 or before that instructs you to mail the form to: NYS Tax Corporation Tax, Processing Unit, PO Box 22092, Albany NY 12201-2092, or NYS Tax Corporation Tax, Processing Unit, PO Box 22096, Albany NY 12201-2096, must be mailed to this address instead (see *Private delivery services* below):

**NYS TAX DEPARTMENT
PO BOX 15182
ALBANY NY 12212-5182**

Note: Forms mailed to the old addresses may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

For all the forms referenced above, if you are using a private delivery service, send to:

NYS TAX DEPARTMENT
CORP TAX PROCESSING
90 COHOES AVE
GREEN ISLAND NY 12183

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Corporation Tax Information Center: (518) 485-6027

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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, call the information center.