



Taxpayer Services and Revenue Division

Instructions for Voluntary Dissolution of New York State Business Corporations

Requesting dissolution of a domestic corporation

Note: Use the information below for dissolution of a domestic corporation only. All other requests and responses related to terminations of business corporations should be directed to the Dissolution Unit of the Tax Department.

The Tax Department has an automated processing system that will, in most cases, respond to a domestic corporation's request for consent to dissolution within five business days of submission.

To submit a request, call 1 800 327-9688. You may also submit your request by fax or mail. The telephone numbers and mailing address are listed below.

The automated system will review the corporation's account and automatically issue to the filer of the dissolution request the Tax Commissioner's consent to dissolution or a letter stating the requirements necessary for consent to be granted.

Have the following information available when you call or include it in your fax or letter:

- exact legal corporation name as it appears on the incorporation filing receipt
- identification number (federal EIN or Tax Department issued)
- address where the consent is to be mailed
- name, telephone number, and relationship to the corporation of the filer of dissolution request

Once consent has been granted, you must forward the Tax Commissioner's consent (two copies), a Certificate of Dissolution, and the Department of State filing fee directly to the Department of State. Do not send the Certificate of Dissolution and filing fee to the Tax Department.

Telephone numbers and mailing address for consent to dissolution requests are:

Telephone number: 1 800 327-9688
Fax number: (518) 435-2997

Address: NYS TAX DEPARTMENT
CORPORATION TAX DISSOLUTION UNIT
BUILDING 8 ROOM 958
W A HARRIMAN CAMPUS
ALBANY NY 12227

Use one of the following addresses to mail your Form CT-3 or Form CT-3-A:

With payment Without payment
NYS CORPORATION TAX PROCESSING UNIT
PO BOX 1909 ALBANY NY 12201-1909
NYS CORPORATION TAX PROCESSING UNIT
PO BOX 22095 ALBANY NY 12201-2095

Use one of the following addresses to mail your Form CT-4:

With payment Without payment
NYS CORPORATION TAX PROCESSING UNIT
PO BOX 22093 ALBANY NY 12201-2093
NYS CORPORATION TAX PROCESSING UNIT
PO BOX 22101 ALBANY NY 12201-2101

Mail assessment payments, with payment documents, to:

GENERAL POST OFFICE
PO BOX 26823
NEW YORK NY 10087-6823

General information

If a New York corporation wishes to dissolve, it must have the approval of the Secretary of State. Because a New York business corporation may be liable for franchise and other taxes, the consent of the New York State Tax Department is required to be attached to the Certificate of Dissolution before the Secretary of State may file the certificate. The legal date of dissolution is the actual date that the Secretary of State files the Certificate of Dissolution.

Dissolution procedure

In order to dissolve a domestic corporation, the corporation must request consent to dissolution from the Tax Department. The Tax Department will not consent to the dissolution of a business corporation unless the New York State franchise tax returns are filed and its franchise taxes are paid. Also, any liability for other taxes administered by the Tax Department must be satisfied. If there are delinquent returns or tax liabilities, the Tax Department will notify you within five business days of your request for consent to dissolution. Payment of taxes must be made by check or money order payable to Department of Taxation and Finance.

A corporation that has dissolved and continues to do business, other than liquidating its assets, will incur additional franchise tax liability.

Once the consent to dissolution has been granted, the taxpayer must submit a Certificate of Dissolution in accordance with Business Corporation Law, section 1003. Printed Certificate of Dissolution forms may be obtained from legal forms suppliers or from the Department of State Web site at www.dos.state.ny.us.

Avoid delays

You should not wait until the close of the corporation's fiscal or calendar year to initiate dissolution action. Delays in completing the dissolution procedures may cause your corporation to be subject to additional tax liabilities.

NYS Tax Department: The consent to dissolution from the Tax Commissioner may be delayed if there is an unpaid tax liability for franchise or other taxes or if tax returns were not filed for all periods. Many taxpayers fail to understand that they are required to pay franchise tax for the privilege of being incorporated even though no business is conducted. Another commonly overlooked requirement: The initial return must begin with the exact date of incorporation, and the cessation return must cover the period from its last filed return to the date of dissolution. A return may not cover a period of more than 12 consecutive months. If final figures for the last period are not available, an estimated final return may be filed. If an estimated final return is filed, the corporation must file the actual final return and pay any remaining tax due within 30 days after the Certificate of Dissolution is filed by the Department of State.

Consent may be issued when a corporation has met all other requirements and only owes a final return for a tax period covering six months or less. The corporation will still be liable for the final return and for the applicable amount of tax. Failure to comply may, under certain circumstances, result in the department pursuing collection against certain directors, officers, and stockholders of the corporation.

Department of State: Delays can be caused if the Certificate of Dissolution is not accurate in all respects.

The Department of State will not file the Certificate of Dissolution if the check for the filing fee is not accepted by the bank. Make sure that the check is properly signed and sufficient funds are available. Make the check payable to the Department of State.

If a request for dissolution is received in the Tax Department in Albany on or before the last day of the corporation's fiscal or calendar year, the law grants a 90-day period in which the final filing action by the Secretary of State may be completed. The delays listed above may prevent the final filing within this 90-day period. If this occurs, the Secretary of State will require a new consent from the Tax Commissioner, and this consent may not be issued unless the tax for the subsequent filing period or portion of the period is paid.

Summary

1. Request consent for dissolution from the Tax Department by telephone, fax, or mail.
2. Mail all returns and payments for a cessation return and any delinquent franchise tax returns, with payment of taxes, penalties, and interest due, to one of the following addresses with your **Form CT-3** or **Form CT-3-A**:

With payment

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 1909
ALBANY NY 12201-1909**

Without payment

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22095
ALBANY NY 12201-2095**

Use one of the following addresses to mail your **Form CT-4**:

With payment

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22093
ALBANY NY 12201-2093**

Without payment

**NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22101
ALBANY NY 12201-2101**

3. Mail payment of all outstanding taxes (other than franchise taxes) administered by the Tax Department, including taxes, penalties, and interest due, to:
GENERAL POST OFFICE
PO BOX 26823
NEW YORK NY 10087-6823
 4. Upon receipt of all tax returns due and payments due, the Tax Department will issue the Tax Commissioner's consent directly to the filer of the request for dissolution.
 5. The corporation must forward the items listed in a through c below to:
NEW YORK STATE
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
41 STATE STREET
ALBANY NY 12231-0001
 - a. A *Certificate of Dissolution* prepared by the corporation
 - b. A filing fee of \$60 made payable to the **Department of State**
 - c. Tax Commissioner's consent to dissolution issued by the Tax Department (two copies)
 6. The Department of State will review the documents forwarded by the corporation. If the documents are acceptable to the Department of State, the *Certificate of Dissolution* will be filed and a filing receipt mailed to the filer of the certificate.
- If you have any questions regarding filing with the Department of State, please call (518) 473-2492.