



Instructions for Voluntary Dissolution of New York State Business Corporations

General information

In order to dissolve a domestic corporation, the corporation must receive consent from the Tax Department. The Tax Department will not consent to the dissolution of a business corporation unless all of the required New York State franchise tax returns are filed and its franchise taxes are paid. Any liability for other taxes administered by the Tax Department must also be satisfied.

Requesting dissolution of a domestic corporation

To initiate the dissolution process, the corporation must file its final return and mark an **X** in the *Final return* box located in the top left hand corner of the return. **For corporations filing a final return for tax periods beginning on or after January 1, 2006**, it is not necessary to call and request the consent if you mark an **X** in the *Final return* box. The automated system will review the corporation's account and issue either the Tax Commissioner's consent or a letter stating the requirements necessary for consent to be granted. Depending on which form is filed, the final return must be mailed to one of the addresses listed below. You may also e-file corporation tax returns. For information on e-filing corporation tax returns, visit our Web site at www.nystax.gov.

Do not send returns to any other address unless specifically requested by a Tax Department representative.

Effective for tax years beginning on or after January 1, 2006, certain domestic corporations are exempt from the fixed dollar minimum tax. Under this exemption, a domestic corporation that is no longer doing business, employing capital, or owning or leasing property in this state is exempt from the fixed dollar minimum tax for tax years following its final tax year provided that the corporation:

- is not doing business in New York State;
- is not employing capital in New York State;
- does not own or lease property in New York State;
- does not have any outstanding Article 9-A franchise taxes for its final tax year or any prior tax year; **and**
- has filed an Article 9-A franchise tax return (original or amended) which it intends to be its final return and indicates that it is the final by marking an **X** in the *Final return* box on the return. The return indicated as final must cover the period through the date the corporation no longer does business, employs capital, or owns or leases property in New York State.

A domestic corporation that does not voluntarily dissolve will be subject to dissolution by proclamation pursuant to Tax Law section 203-a after it has not filed franchise tax returns for at least two years.

For more specific information, refer to TSB-M-06(5)C, *Certain Domestic Business Corporations Exempt from the Article 9-A Fixed Dollar Minimum Tax*.

Dissolution procedure

Once the consent has been granted, you must send the following documents to the NYS Department of State:

- A copy of the Tax Commissioner's consent;
- A \$60.00 filing fee. Make your check payable to **The New York State Department of State**; and
- A properly completed *Certificate of Dissolution*. For more information on preparing and filing your *Certificate of Dissolution* with the NYS Department of State, visit their Web site at www.dos.state.ny.us.

Mail all materials to:

NYS DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
41 STATE STREET
ALBANY NY 12231

Do not mail any materials to the Tax Department.

Summary

1. Request consent to dissolve by filing a corporation tax return for tax years beginning on or after January 1, 2006 with an **X** marked in the *Final return* box. For tax years beginning prior to January 1, 2006, you must call the Tax Department at 1 800 327-9688.
2. Mail all returns and payments to the appropriate address listed below.
3. Upon receipt of all tax returns due and payments due, the Tax Department will automatically issue the consent.
4. Mail the NYS Department of State's \$60.00 filing fee, the *Certificate of Dissolution*, and the Tax Commissioner's consent letter to the NYS Department of State.
5. The NYS Department of State will review the documents. If the documents are accepted by the NYS Department of State, the *Certificate of Dissolution* will be filed and a receipt will be mailed to the filer of the certificate.

Mailing addresses

<p>Form CT-3 or CT-3A With payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 1909 ALBANY NY 12201-1909</p>	<p>Form CT-3 or CT-3A Without payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 22095 ALBANY NY 12201-2095</p>	<p>Form CT-3S With payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 22092 ALBANY NY 12201-2092</p>	<p>Form CT-3S Without payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 22096 ALBANY NY 12201-2096</p>
<p>Form CT-4 With payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 22093 ALBANY NY 12201-2092</p>	<p>Form CT-4 Without payment NYS CORPORATION TAX PROCESSING UNIT PO BOX 22101 ALBANY NY 12201-2101</p>	<p>Assessment Payments NYS ASSESSMENTS RECEIVABLE PO BOX 4127 BINGHAMTON NY 13902-4127</p>	<p>e-file information for corporation tax returns: www.nystax.gov</p>