

CORPORATE DISSOLUTION PACKET: STATE OF NEW YORK

Electronic Version

INTRODUCTORY NOTES AND LAW SUMMARY

Statutory Reference: NEW YORK CONSOLIDATED LAWS, Article 10, §§ 1001 - 1009.

TAX REQUIREMENTS

The Business Corporation Law requires that the consent of the State Tax Commission must be obtained and two copies of that consent must be attached to a Certificate of Dissolution prior to filing the Certificate of Dissolution with the Department of State.

To obtain the consent of the State Tax Commission to a corporate dissolution, you may submit a request by calling 1-800-327-9688. You may also submit your request by fax or mail. The Tax Department will generally respond to a request for consent to dissolution within 5 business days of submission.

The Tax Commissioner will review the corporation's account and will either consent to the dissolution or will advise the corporation of the requirements necessary for consent to be granted.

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

- *Exact corporate name as it appears on the filing receipt issued by the Department of State.*
- *Identification number (federal employer identification number or NYS Tax Department issued).*
- *Address where the consent is to be mailed.*
- *Name, telephone number, and relationship of filer of dissolution request.*

Telephone numbers and mailing address for dissolution consent requests are:

Telephone Number: 1-800-327-9688 ~ Fax Number: (518) 457-8124

*Address: New York State Tax Department
Corporation Tax Dissolution Unit
Building 8, Room 302
W. A. Harriman Campus
Albany, NY 12227*

The Tax Commissioner will issue three (3) copies of the consent to dissolution. Two of these copies must be attached to the Certificate of Dissolution when it is filed.

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Ying-Ying Zheng



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