

Designated Private Delivery Services

Generally, tax returns, payments, and other documents sent to the New York State Tax Department are considered to be on time if they are postmarked by the U.S. Postal Service on or before the due date of the return, payment, or other document. As a result of the 1997 Taxpayer Bill of Rights, taxpayers can also use certain private delivery services, in addition to the U.S. Postal Service, with the assurance that returns, payments, etc., that are mailed on time will be considered to have been filed on time. However, only mail delivered by private delivery services that are designated by the U.S. Secretary of the Treasury or by the New York State Commissioner of Taxation and Finance qualify for the *timely postmarked is timely filed/paid* rule.

The private delivery companies, and the specific types of delivery services that currently qualify, are as follows:

DHL Express (DHL):

- DHL Same Day Service
- DHL Next Day 10:30 A.M.
- DHL Next Day 12:00 P.M.
- DHL Next Day 3:00 P.M.
- DHL 2nd Day Service

Federal Express (FedEx):

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2 Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS):

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express
- UPS Worldwide Express Plus

The Commissioner of Taxation and Finance may designate additional private delivery services that meet Internal Revenue Code (IRC) criteria, and may likewise withdraw any designation if the private delivery service is found to be inadequate.

Rules for determining postmark date

For purposes of the *timely postmarked is timely filed/paid* rule, the IRC requires private delivery services to record the date when they receive an item for delivery. The recorded date is treated as the postmark date. A tax return or payment postmarked by one of the designated delivery services on or before the due date will be considered as having been filed or paid on time. The delivery service may either record the date electronically to its database, or mark the date on the cover of the item.

DHL and UPS record these dates electronically. If one of these services delivers a return, payment, or other document after the due date, the New York State Tax Department will presume that the postmark date precedes the delivery date by the normal amount of time it would take to deliver the item under the specified delivery terms (for example, two days before the actual delivery date for a two-day delivery service).

If you need or want proof of an electronically recorded postmark date for a tax return or payment, you must request it from the private delivery service before the expiration of its data storage period. Though the private delivery service may choose to store the dates longer, DHL and UPS are only required to store these dates (electronically or by microfiche) for six months. Up until that time, you can get postmark information by contacting DHL or UPS as follows:

| | |
|------------------|----------------|
| DHL | |
| Same Day Service | 1 800 345-2727 |
| USA Overnight | 1 800 225-5345 |
| UPS | 1 800 742-5877 |

FedEx Priority Overnight, Standard Overnight, and 2 Day

use an electronically generated label on the cover of all items it delivers, including those items that already have an airbill attached. The date on which an item is given to FedEx for delivery is marked on the label.

There are two types of distinguishable labels. One is generated and applied to an item by a FedEx employee; the other is generated (using computer software or hardware provided by FedEx) and applied to an item by the customer.

If an item has a label generated and applied by FedEx, the date on that label is treated as the postmark date (even if the item also has a label generated and applied by the customer).

If an item has a label generated and applied by the customer, the date on the label is treated as the postmark date if the item is received within the normal delivery time (for example, one day for FedEx Priority Overnight). If it is not received within the normal delivery time, it is up to the taxpayer to establish the reason for the delay and to establish that the item was given to a FedEx employee on or before the due date. The information recorded electronically to the database of FedEx can be used to show that the item was actually given to or picked up by a FedEx employee on or before the due date.

FedEx International Priority and International First will apply a label indicating the date the item was received for delivery or electronically record the date in the FedEx database.

If FedEx applies a label to the cover of an item received for delivery through FedEx International Priority or International First, then, the same rules for determining the postmark date for FedEx Priority Overnight, Standard Overnight, and 2 Day (stated above) would apply to determine the postmark date of the item.

If FedEx records the date in its electronic database, the date that is recorded is treated as the postmark date. The rules for **DHL** and **UPS** (stated above) regarding the presumption of the postmark date and the taxpayer's obligation to prove that the presumption of that date is not correct also apply to items delivered by FedEx International Priority and International First on which a label has not been applied indicating the date received.

Private delivery companies **cannot make deliveries to PO box addresses**. If you will be using a private delivery service, and the mailing address listed in the instructions for your form is a PO box, please **use the following address(es) instead**. Be sure you are using the correct address for the type of return (for example, personal income tax, corporation tax, sales tax, etc.) you are mailing.

For **corporation** (excluding estimated payments), **cigarette stamp, estate and generation-skipping transfer taxes** (as of June 23, 2008), International Fuel Tax Agreement (**IFTA**) **fuel use taxes** (also for some notices requesting payments), and starting September 26, 2008, for **cigarette registration renewals and sales tax** returns:

STATE PROCESSING CENTER
431C BROADWAY
ALBANY NY 12204-4836

For **tobacco products, petroleum business, and alcoholic beverages taxes** (also for wireless communications service surcharge, racing admissions, and uncashed winning tickets):

NYS TAX DEPARTMENT
MISC TAX INSOURCING UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **highway use tax** forms:

NYS TAX DEPARTMENT
RPC-HUT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **Form FT-943**, *Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators*, **only**:

NYS TAX DEPARTMENT
PETROLEUM TRACKING UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **Form AU-630**, *Application for Reimbursement of the Petroleum Business Tax*, and other fuel tax refund application forms that have PO BOX 5501, ALBANY NY 12205 as the return address:

NYS TAX DEPARTMENT
TTTB/FACCTS – FUELS UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **personal income taxes, including partnership and fiduciary returns** (except for those listed separately):

STATE PROCESSING CENTER
101 ENTERPRISE DRIVE
KINGSTON NY 12401

For **Form MT-170** (and Form MT-170-MN), *Waste Tire Management Fee Quarterly Return*:

JPMORGAN CHASE
NYS TAX PROCESSING – MT-170
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form CT-400** (or CT-400-MN), *Estimated Tax for Corporations*; **Form CT-2658**, *Report of Estimated Tax for Corporate Partners*; **Form CT-2658-ATT**, *Attachment to Report of Estimated Tax for Corporate Partners*; **Form IT-201-V**, *Payment Voucher for E-Filed Income Tax Returns*; **Form IT-370**, *Application for Automatic Six-Month Extension of Time to File for Individuals*; **Form IT-370-PF**, *Application for Automatic Six-Month Extension of Time to File for Partnerships and Fiduciaries*; **Form IT-2105** (or IT-2105-MN), *Estimated Income Tax Payment Voucher for Individuals*; **Form IT-2106-MN**, *Estimated Income Tax Payment Voucher for Fiduciaries*; **Form IT-2658**, *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*; and **Form IT-2658-ATT**, *Attachment to Report of Estimated Tax for Nonresident Individual Partners and Shareholders*:

JPMORGAN CHASE
NYS TAX PROCESSING – ESTIMATED TAX
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form IT-2659**, *Estimated Tax Penalties for Partnerships and New York S Corporations*, **only**:

NYS TAX DEPARTMENT
DEPOSIT RESOLUTION – IT-2659
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **Form IT-2664**, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and **real estate transfer tax** (Forms TP-584, TP-584.2, and MT-26):

NYS TAX DEPARTMENT
RETT RETURN PROCESSING
W A HARRIMAN CAMPUS
ALBANY NY 12227

For **Form NYS-1** (and Form NYS-1-MN), *Return of Tax Withheld*:*

JPMORGAN CHASE
NYS TAX PROCESSING – NYS-1
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form NYS-45** (and Form NYS-45-MN), *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*; and **Form NYS-45-ATT** (and Form NYS-45-ATT-MN), *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return - Attachment*:*

JPMORGAN CHASE
NYS TAX PROCESSING – NYS-45
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

For **Form NYS-45-X** (and Form NYS-45-X-MN), *Amended Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*:*

JPMORGAN CHASE
NYS TAX PROCESSING – NYS-45-X
33 LEWIS ROAD
BINGHAMTON NY 13905-1040

***Please note:** as of November 1, 2008, you will no longer be able to mail magnetic media for Form NYS-1 or Wage Reporting to the Tax Department. Instead, you must use our Online Tax Center to upload these files. See details on our Web site (at www.nystax.gov).