



**New York State Department of
Taxation and Finance**

Taxpayer Services and Revenue Division
W A Harriman Campus
Albany NY 12227

Instructions for Termination of Existence — Foreign Corporations Business Corporation Law - Section 1311

Section 1311 of the Business Corporation Law provides for the termination of existence of a foreign corporation authorized to do business in New York that has been terminated in the state of its incorporation by dissolution, merger, or consolidation with another foreign corporation.

Forms and fees required:

— *Certificate of Termination of Existence*

You can obtain information on filing a *Certificate of Termination of Existence* from the Department of State (DOS) by calling (518) 473-2492 or by visiting the DOS Web site at www.dos.state.ny.us.

— Filing fee

A payment of \$60 must accompany the *Certificate of Termination of Existence*. The check must be made payable to the **Department of State**.

Mail the *Certificate of Termination of Existence* and the check to:

**NYS DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
41 STATE STREET
ALBANY NY 12231-0001**

The filing of such *Certificate of Termination of Existence* with the New York State Secretary of State has the same effect as the filing of the *Certificate of Surrender of Authority* under section 1310 of the Business Corporation Law.

The Secretary of State will notify the Tax Department of the termination.

The consent of the Tax Department is not necessary for a corporation to terminate its existence. However, the Tax Department does require the corporation to pay any license fee due, and to file tax returns and pay all taxes due (this includes filing reports disclaiming tax liability and paying maintenance fees, if applicable), for each fiscal or calendar period that the corporation is authorized to conduct business activities in New York State. Any unpaid tax is a lien until paid.