



Report of License Fee Rural Electric Cooperative Corporations

Rural Electric Cooperative Law – Article 6

Please print or type

This report must be filed annually on or before July 1.

Employer identification number	File number	State or country of incorporation	Date
Name		Date began business in New York State	
Number and street		Check if address or EIN has changed since the last report	
City or town, state and ZIP code		<input type="checkbox"/> Address	<input type="checkbox"/> Employer identification number

Payment - \$10.00 - Make check payable to: New York State Corporation Tax	Payment enclosed \$10.00
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The above corporation was incorporated, formed, or authorized, pursuant to the provisions of the Rural Electric Cooperative Law on the date of _____, and conducts the business of _____
(month, day, year)

Certification of an Elected Officer of the Corporation

I certify that the above statement is, to the best of my knowledge and belief, true and correct.

Signature of officer	Official title	Date
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General information

New York State rural electric cooperative corporations or foreign non-profit or cooperative corporations doing business in New York State pursuant to the Rural Electric Cooperative Law are not liable for franchise, excise, income, corporation and sales and compensating use taxes. The exemption from the sales and compensating use taxes does not apply to the taxes imposed by Article 28, sections 1107 and 1108 of the Tax Law. The cooperative corporations are not exempt from collecting and paying sales and compensating use taxes on retail sales of tangible personal property and services made to purchasers required to pay such taxes imposed by Articles 28 and 29 of the Tax Law.

In place of the taxes listed above, a license fee of \$10.00 must be paid annually on or before July 1.

Who must file

New York State cooperative non-profit membership corporations organized under the Rural Electric Cooperative Law and foreign non-profit or cooperative corporations that supply electric energy in rural areas must file this form.

Rural areas means any area of the state not included within the boundaries of any city or village having a population in excess of one thousand inhabitants.

Mail completed form and \$10.00 check to:

NYS CORPORATION TAX
 PROCESSING UNIT
 PO BOX 15181
 ALBANY NY 12212-5181