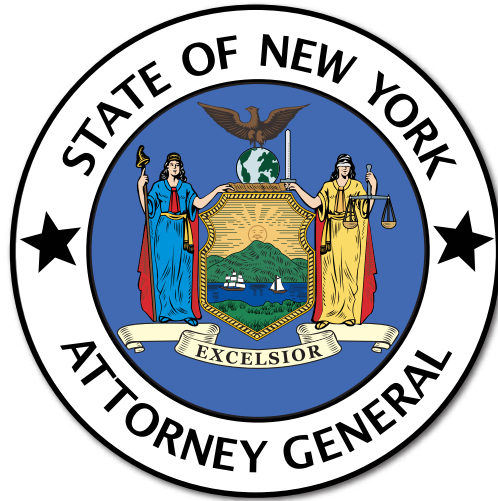


PROCEDURES AND FORMS FOR A SIMPLIFIED DISSOLUTION



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PROCEDURES AND FORMS FOR A SIMPLIFIED DISSOLUTION

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This booklet is for corporations that meet the following criteria:

- The corporation has no assets and no liabilities

or

- The corporation has not assets other than a reserve fund of \$25,000 or less to be used both for expenses incurred in connection with the dissolution (such as professional fees) and to satisfy liabilities less than \$10,000

Corporations that do not meet these criteria should use the booklet entitled “Voluntary Dissolution of Not-For-Profit Corporations with Assets to Distribute,” which is available on the Attorney General’s website at <http://www.charitiesnys.com>.

The procedures discussed and the forms included in this booklet are not intended to serve as a substitute for informed advice from a lawyer, but are designed to help not-for-profit corporations that are seeking to dissolve and the lawyers who represent them.

This booklet and other information of interest to not-for-profit corporations may be found on the Attorney General’s Internet site: <http://www.charitiesnys.com>.

INTRODUCTION

The Attorney General's Charities Bureau has prepared this booklet to assist not-for-profit corporations in fulfilling the requirements for a simplified dissolution pursuant to Article 10 of the Not-for-Profit Corporation Law (N-PCL).

To qualify for a simplified dissolution, a corporation must have no assets other than a reserve fund of up to \$25,000 to be used to pay both (1) the costs of winding up the corporation's affairs (such as attorneys' and accountants' fees), and (2) liabilities not exceeding \$10,000 in the aggregate.

Dissolving corporations that are required to be registered with the Charities Bureau must comply with the registration and reporting requirements prior to dissolution. [See Appendix E for a summary of registration requirements.] All other dissolving corporations must submit financial reports to the Charities Bureau with their dissolution papers. Dissolving corporations must expend their reserve fund and wind up their business within two hundred seventy days from the date the Plan of Dissolution is filed with the Attorney General, and prior to filing with the Department of State.

* * * * *

SUMMARY OF PROCEDURES FOR A SIMPLIFIED DISSOLUTION

Corporations that meet the criteria for a simplified dissolution must do the following:

Step One:

The Board of Directors must approve a Plan of Dissolution ("the Plan"). [See Appendix B for a sample Plan.] A quorum must be present and at least a majority of the directors present must vote for dissolution. Alternatively, the Board may adopt the Plan by unanimous written consent if not prohibited by the certificate of incorporation or by-laws. However, if there are fewer than three directors, the affirmative vote of any remaining director(s) is required to adopt the Plan.

Quick Statutory Reference Guide	
Board of directors adoption and authorization of Plan of Dissolution	N-PCL §§ 1001(a), 1002(a), and 1002 (b)
Quorum and required vote for board approval of Plan	N-PCL §§ 1002(a)(1)(i), 707, 708(d) and 709
If there are fewer than the number of directors required for a quorum or fewer than three directors who are available to vote on Plan	N-PCL § 1002(a)(1)(ii)

Step Two:

If the corporation has members entitled to vote, after the board of directors has authorized the Plan, the Plan must be submitted to the membership for a vote to approve the Plan. A vote of at least two-thirds of the members with a quorum present at a meeting, or unanimous written consent of the members, is required for approval.

If the corporation has no voting members, i.e., members who elect the board of directors, the Plan is deemed authorized upon adoption by the board.

Quick Statutory Reference Guide	
Submission of Plan to members for approval	N-PCL § 1002(a)(2)
Quorum and required vote for membership approval	N-PCL §§ 1002(a), 613(b)-(c) and 614
Authorization requirements if there are no members	N-PCL § 1002(b)

Step Three:

If approval of any governmental agency or officer was required for the formation of the corporation, the corporation must obtain written approval of the dissolution from such governmental agency or officer.

The corporation must file a copy of the Plan, certified under penalties of perjury, with the office of the Attorney General designated to handle dissolutions in the county in which the dissolving corporation is located, within ten days after the Plan is authorized. The corporation must attach to the plan a copy of its Certificate of Incorporation and any required governmental approvals. [See Appendix A for a check list of all required attachments and Appendix F for the addresses and telephone numbers of the Attorney General's offices and the counties they serve.]

Quick Statutory Reference Guide	
Government approvals of Plan of Dissolution	N-PCL §§ 404(b) - (w) and 1002(c)
Filing of Plan of Dissolution and related materials with the Attorney General	N-PCL § 1002(d)

Step Four:

If the corporation holds a reserve fund, it must carry out its Plan of Dissolution within two hundred seventy days from the date such plan is authorized as provided in N-PCL § 1002-a.

The Attorney General may extend the time to carry out the Plan for a period of between thirty days and one year if the corporation can show good cause why it cannot carry out the Plan

within the prescribed time. The Attorney General's Office does not need to review or approve the Plan of Dissolution prior to its execution for the dissolution of a corporation with no assets.

Please Note: Pursuant to N-PCL § 1002-a(d), any assets distributable to a creditor or member who is unknown or cannot be found must be paid to the New York State Comptroller pursuant to the Abandoned Property Law, within the two hundred seventy day period. The Attorney General will not approve the Certificate of Dissolution until any such assets have been paid to the Comptroller.

Quick Statutory Reference Guide	
Time period to carry out Plan of Dissolution	N-PCL § 1002-a
Extensions of Time to carry out Plan of Dissolution	N-PCL § 1002-a(a)
Distribution of assets if creditors or members are unknown or cannot be located	N-PCL § 1002-a(d)

Step Five:

The corporation must prepare a Certificate of Dissolution. [See Appendix C for a sample Certificate of Dissolution.] The Certificate of Dissolution confirms to the Attorney General that at the time of authorization of the Plan:

- The corporation has no assets and no liabilities; or
- The corporation has no assets other than a reserve fund of \$25,000 or less to be used both for expenses incurred in connection with the dissolution (such as professional fees) and to satisfy liabilities less than \$10,000

The original of any required approvals must be attached to the original Certificate of Dissolution. [See Step 3 above.]

The corporation must also prepare a Petition for Approval of the Certificate of Dissolution. [See Appendix D for a sample Petition for Approval of the Certificate of Dissolution.]

Quick Statutory Reference Guide	
Preparation of Certificate of Dissolution	N-PCL § 1003(a)
Attachment of Approvals to Certificate of Dissolution	N-PCL §§ 1003(b)(1) and (2), and 404(b)-(w)
Preparation of Petition for Approval of the Certificate of Dissolution is prepared	N-PCL § 1003(c)

Step Six:

The corporation must submit the following to the Attorney General:

- A. The Petition with all required attachments: (i) a copy of the Certificate of Incorporation and any amendments, (ii) the Plan of Dissolution with certification, (iii) the unanimous written consent of the board, if applicable, and (iv) a copy of any governmental consents, if required.
- B. In a separate legal back, the original Certificate of Dissolution with the original of any required governmental consents.
- C. All required financial reports. [*See Appendix E*]

If acceptable, the Attorney General will place an endorsement on the original Certificate of Dissolution and return it to the corporation (or to its attorney if submitted by the attorney).

Step Seven:

The corporation must submit the original Certificate of Dissolution, with all required approvals and attachments, to the New York State Department of Taxation and Finance with Form CT-247 and a check in the amount of \$30 made payable to the New York State Department of State.¹

Form CT-247 may be secured from the Internet site of the New York State Department of Taxation and Finance at www.tax.state.ny.us.

Information concerning the requirements of the NYS Department of Taxation and Finance may be also be requested by phone (1-800-327-9688), fax (1-518-435-2997), or mail to:

NYS. Department of Taxation and Finance
Corporation Tax Dissolution Unit - Building 8 - Room 958
W. A. Harriman Campus
Albany, NY 12227

If the Certificate of Dissolution is acceptable, the New York State Department of Taxation and Finance will consent to the filing of the Certificate and file it, with the \$30 filing fee, with the Department of State. Once the Department of State files the Certificate, the corporation is dissolved.

¹ Check N-PCL § 104-A(l) to determine whether the filing fee has changed since this booklet was drafted.

Step Eight:

The Department of State will send the corporation a receipt indicating that the Certificate of Dissolution has been filed.

Step Nine:

The corporation must send a copy of the Department of State's receipt to the Attorney General's Charities Bureau. If the corporation was required to register with the Attorney General's Charities Bureau, it is no longer obligated to remain registered and/or file annual financial reports.

Step Ten:

The corporation must file with the Internal Revenue Service a copy of its final report and copies of the Certificate of Dissolution and the Department of State's receipt.

APPENDIX A

CHECKLIST OF DOCUMENTS FOR A SIMPLIFIED DISSOLUTION

Following is a list of the forms and documents necessary for a simplified dissolution:

- ___ Plan of Dissolution (Steps 1 & 2)
- ___ Attachments to Plan: (Step 6)
 - Certification (signature under penalty of perjury) of Plan (Step 3);
 - If Plan was approved by unanimous written consent, a copy of the consent with all signatures;
- ___ Original Certificate of Dissolution (Step 5)
- ___ Attachments to Original Certificate of Dissolution (Steps 5 & 6):
 - Endorsement of the Attorney General (placed on the Certificate by the Attorney General);
 - Originals of all required governmental approvals;
 - Legal Back (Required by the Secretary of State)
- ___ Petition for Approval of Certificate of Dissolution (Step 5)
- ___ Attachments to Petition for Approval of Certificate of Dissolution: (Step 6)
 - Copy of the Certificate of Incorporation and all Amendments;
 - Copy of Plan with all Attachments;
- ___ Final Financial Report (and any other required financial reports) (Sept 6)

APPENDIX B

SAMPLE FORM FOR A PLAN OF DISSOLUTION

Plan of Dissolution

of

(Name of Corporation)

The Board of Directors of (Name of Corporation), at a special meeting duly convened on the ____ day of (month) , 20____ , pursuant to notice given in accordance with law, a quorum being present at all times [or by unanimous written consent unless restricted by the Certificate of Incorporation or by-laws, or, if there are fewer than three directors, by unanimous vote of the remaining directors]. [See N-PCL §§ 708(b) and 1002(a)(2)], having considered the advisability of voluntarily dissolving the corporation, and it being the (majority or unanimous) opinion of the Board that dissolution is advisable and it is in the best interests of the corporation to effect such a dissolution, and the Board of Directors having adopted, by [unanimous or majority vote or unanimous consent], a Plan for a voluntary dissolution of the corporation, does hereby resolve [or recommend to the members for approval, if the corporation has voting members] that the corporation be dissolved in accordance with the following Plan:

1. (A) There being no members of the corporation, no vote of membership is required to approve this dissolution, and action of the Board of Directors is sufficient. **or**

(B) Upon resolution of the Board of Directors adopting a Plan of Dissolution, the board shall submit the plan to a vote of the members for approval. [NOTE: Pursuant to N-PCL §§ 1002(a) and 613(c) there must be a two-thirds vote at least equal to a quorum or, pursuant to N-PCL § 614, an action by unanimous written consent of the members.]

2. (A) No approval of the dissolution of the corporation is required by any government agency or officer. **or**

(B) Approval of the dissolution of the corporation is required to be obtained from the following government agencies and officers, whose approvals are attached: [NOTE: This should be done pursuant to N-PCL §§ 404(b)-(u) and 1002(c).]

- a. (Name of Agency or Officer) _____
- b. (Name of Agency or Officer) _____
- c. (Name of Agency or Officer) _____

3. Since the date of its incorporation on (_____ date _____), (name of corporation) has never been funded and has never had any assets. [NOTE: This statement applies only to corporations that have never received any funds or other assets from any source.]

4. The corporation has no assets or liabilities. **or**

(A) The corporation has no assets other than a reserve fund in the amount of \$_____ (must be no more than \$25,000 to be used to pay both (i) the expenses of winding up the corporation's affairs, such as attorneys and accountants' fees, and (ii) liabilities, which may not exceed a total of \$10,000). [See N-PCL § 1001(c)] The amounts of such expenses are:

Attorney's fees \$ _____

Accountant's fees \$ _____

Other expenses, if any (itemize – e.g., filing fees, postage) \$____.²

and, if applicable

(B) The corporation has liabilities of no more than \$10,000 and a description of those liabilities is as follows:

5. Within ten (10) days after the authorization of the Plan of Dissolution by a vote of the board, or by the members if there are members entitled to vote, a certified copy of the Plan shall be filed with the Attorney General of the State of New York pursuant to N-PCL § 1002(d).

7. *If the corporation holds a reserve fund* - Within two hundred seventy days of filing of the Plan with the Attorney General, the corporation shall carry out the Plan and pay its liabilities.

8. A Certificate of Dissolution shall be executed and all approvals required under Section 1003 of the Not-for-Profit Corporation Law shall be attached thereto. [See N-PCL §§ 1003 and 1004.]

Certification

I, (Name of Officer) , (Title/Office) of the (Name of Corporation) hereby certify under penalties for perjury that a special meeting of the Board of Directors of the Corporation was duly held at (time) on (date) at (address) and the within Plan of Dissolution was duly submitted and passed by a (majority or unanimous vote or unanimous written consent) of the Board of Directors and, if the corporation has members, that, at a meeting of the members held on (date, time and place of meeting) the Plan of Dissolution was approved by [a two-thirds or greater majority vote or by unanimous written consent].

(Signature)

(Name of Officer & Title)

Dated the ____ day of _____ , 20____.

² Actual payments of such amounts shall not exceed any amounts set out in the Plan, and all final distributions must be reflected in the corporation's final financial report.

APPENDIX C

SAMPLE FORM FOR CERTIFICATE OF DISSOLUTION

Certificate of Dissolution

of

(Name of Corporation)

Pursuant to § 1003 of the Not-for-Profit Corporation Law

I, _____, the (Title) of (Name of Corporation) hereby certify: [See N-PCL § 104(d) for authorized signatories.]

1. The name of this corporation is _____ [if changed, include the name under which it was formed].
2. The Certificate of Incorporation of (Name of Corporation) was filed by the Department of State of the State of New York on the ____ day of (month) , (year) .³
3. The names and addresses of each of the directors and officers of the corporation and the title of each are as follows:

Name	Director/Title	Address
------	----------------	---------

4. Dissolution of the corporation was authorized by a [majority or unanimous vote or unanimous written consent] of the Board of Directors. (If also approved by members, state approval and vote of members or state that the corporation has no members. [See N-PCL § 613(c)])

5. The corporation elects to dissolve.
6. At the time of dissolution, the corporation is a Type [B, C or D] corporation.
7. The corporation filed with the Attorney General a certified copy of its Plan of Dissolution. [See N-PCL § 1002(d).]

³ Consult the Department of State's Internet site - www.dos.state.ny.us - to verify the correct name and the date on which the Certificate of Incorporation was filed.

8. (A) The Plan of Dissolution filed with the Attorney General included a statement that at the time of dissolution the corporation had no assets or liabilities. [See N-PCL §1001(b).]

or

(B) The Plan of Dissolution filed with the Attorney General included a statement that at the time of dissolution the corporation had no assets other than a reserve fund in the amount of \$____ (must be no more than \$25,000) to be used to pay both (i) the costs of winding up the corporation's affairs such as attorneys and accountants' fees and (ii) any liabilities, which may not exceed a total of \$10,000.

9. *If the corporation holds a reserve fund* - The corporation has carried out its Plan of Dissolution, paid all of its liabilities and submitted a final report to the Attorney General.

10. At the time of the authorization of its Plan of Dissolution, the corporation did not hold any assets that are legally required to be used for a particular purpose pursuant to the Not-for-Profit Corporation Law.

11. Prior to the filing of this Certificate with the Department of State, the endorsement of the Attorney General will be attached.

IN WITNESS WHEREOF, the undersigned has signed this Certificate of Dissolution of
(Name of Corporation) this ____ day of (month), 20__ .

(Signature)
(Name of Officer & Title)

NOTE: The original Certificate of Dissolution, with the original endorsement of the Attorney General and all original governmental approvals and consents must be placed in a legal back and submitted, with a \$30 filing fee payable to the New York State Department of State, to the New York State Department of Taxation and Finance which will add its consent and file those documents with the Department of State.

SAMPLE LEGAL BACK FOR CERTIFICATE OF DISSOLUTION

NOTE: The Department of State requires the Certificate of Dissolution to be placed in a separate legal back in the format below:

Certificate of Dissolution

of

(Name of Corporation)

Pursuant to § 1003 of the Not-for-Profit Corporation Law

Filed by:

(Name)

(Address)

APPENDIX D

**SAMPLE VERIFIED PETITION FOR APPROVAL OF
CERTIFICATE OF DISSOLUTION**

-----X
In the Matter of the Application of
(Name of Corporation) : VERIFIED PETITION
For Approval of Certificate of
Dissolution pursuant to :
Section 1002 of the Not-for -Profit
Corporation Law. :
-----X

TO: THE ATTORNEY GENERAL OF THE STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

(Street Address)

(City/Town) , New York (Zip Code)

[See Appendix F for the appropriate office of the Attorney General.]

Petitioner, (Name of Corporation) by (Name and Title of Officer) of the corporation for its
Verified Petition alleges:

1. (Name of Corporation) , whose principal address is (Address of the Corporation
must be in County of Incorporation), was incorporated pursuant to New York's Not-for-Profit
Corporation Law (or Membership Corporation Law if applicable) on (Date of Incorporation). A
copy of the Certificate of Incorporation is attached.

2. The names, addresses and titles of the corporation's directors and officers are as follows:

Name	Director/Title	Address
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3. The purposes for which the corporation was organized are as follows:

Description of the purposes of the corporation

4. The corporation is a Type [B, C or D] corporation.

5. A meeting of the Board of Directors of the corporation was held pursuant to duly given
notice on [date and time] at which a resolution was duly passed by a [majority or unanimous]
vote or unanimous written consent was signed on [date of signature] by all of the directors of
the corporation adopting a Plan and authorizing the filing of a Certificate of Dissolution in
accordance with Section 1003 of the Not-for-Profit Corporation Law. A copy of the Plan,

executed by the Secretary or other duly authorized officer is attached as an exhibit. (If the Plan was authorized by unanimous written consent(s), attach a copy of the written consent(s) to the Certified Plan.

6. (A) The corporation has no members.

or

(B) *If the corporation has members* - The members of the corporation approved the dissolution by majority [a two-thirds or greater majority vote or by unanimous written consent]. A copy of the certified resolution of the members approving the dissolution is attached as an exhibit.

7. A certified copy of the corporation's Plan of Dissolution was filed with the Office of the Attorney General..

8. (A) The corporation has no assets or liabilities and its final report showing zero assets has been filed with the Attorney General.

or

(B) The corporation carried out the Plan of Dissolution, and a copy of its final report showing zero assets has been filed with the Attorney General.

or

(C) The corporation has never been funded and has never had any assets.

9. (A) No approval of the dissolution of the corporation is required by any government agency or officer.

or

B. Approval of the dissolution of the corporation is required to be obtained from the following government agencies and officers, and copies of such approvals are attached: [See N-PCL §§ 404(b)-(u), 1002(c) and 1003(b)(1).]

- a. (Name of Agency or Officer) _____
- b. (Name of Agency or Officer) _____
- c. (Name of Agency or Officer) , etc.

10. With this Petition, the original Certificate of Dissolution is being submitted to the Attorney General for approval pursuant to Not-for-Profit Corporation Law Section 1003.

WHEREFORE, petitioner requests that the Attorney General approve the Certificate of

APPENDIX E

REGISTRATION REQUIREMENTS AND FINAL REPORTS

A not-for-profit corporation seeking to dissolve must be in compliance with the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law. The full text of both statutes as well as a summary of the registration and reporting requirements may be found on the Attorney General's Internet site at: <http://www.charitiesnys.com>.

If the not-for-profit corporation is subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law, but has failed to comply, it must register, file annual financial reports (e.g., Attorney General's Form CHAR500 with federal form 990) for the last six years and pay all required filing fees.

If the not-for-profit corporation is subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law, but has been exempt from filing annual financial reports, it must submit summary annual reports for the last six years. No filing fees are required to accompany such reports.

A not-for-profit corporation that is not subject to the registration and reporting requirements of section 8-1.4 of the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law must submit summary annual reports for the last six years.⁴ No filing fees are required to accompany such reports.

⁴ A sample summary annual report for such entities is provided on the following page

Sample Financial Report for Dissolving Entities Not Otherwise Required to File Annual Reports

Note: This schedule is for informational purposes only and illustrates the type of information the Office of the Attorney General reviews regarding dissolving entities otherwise exempt from filing annual financial reports. Such entities may also submit financial reports maintained in the ordinary course of their operations that contain similar information.

Year ended

/ /	/ /	/ /	/ /	/ /	/ /
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STATEMENT OF REVENUES & EXPENSES

1	Beginning cash balance						
2	Contributions received						
3	Investment income (interest, dividends)						
4	Rental income						
5	Realized gains/(losses) from sale of securities						
6	Net proceeds from sale of assets						
7	Other income (itemize)						
8	Total income (add lines 1-7)						
9	Salaries						
10	Legal fees						
11	Accounting fees						
12	Expenses of dissolution (other than lines 10 & 11)						
13	Occupancy/Rent						
14	Contributions paid (itemize)						
15	Other expenses: (itemize)						
16	Total expenses (add lines 9-14)						
17	Ending cash balance (Lines 1 + 8 - Line 16)						

BALANCE SHEETS

18	Cash, savings, investments						
19	Other assets (itemize)						
20	Total assets (Line 18 + Line 19)						
21	Total liabilities (itemize)						
22	Net assets or fund balances (Line 20 - Line 21)						

APPENDIX F: ATTORNEY GENERAL'S OFFICES

ALBANY

New York State Attorney General
Charities Bureau
The Capitol
Albany, NY 12224-0341
518-473-5049
Counties: Albany, Columbia, Fulton, Green, Hamilton,
Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie,
Warren and Washington

BINGHAMTON

New York State Attorney General
Binghamton Regional Office
44 Hawley Street, 17th Floor
Binghamton, NY 13901-4433
607-721-8771
Counties: Broome, Chemung, Chenango, Delaware, Otsego,
Schuyler, Tioga and Tompkins

BUFFALO

New York State Attorney General
Buffalo Regional Office
Main Place Tower - Suite 300A
350 Main Street
Buffalo, NY 14202
716-853-8400
Counties: Allegheny, Cattaraugus, Chautauqua, Erie,
Genesee, Niagara, Orleans and Wyoming

NASSAU

New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 240
Mineola, NY 11501-4241
516-248-3302
Counties: Nassau

NEW YORK CITY

New York State Attorney General
Charities Bureau - Trusts & Estates Section
120 Broadway, 3rd Floor
New York, NY 10271-0332
212-416-8401
Counties: Bronx, Kings, New York, Queens and Richmond

PLATTSBURGH

New York State Attorney General
Plattsburgh Regional Office
70 Clinton Street - Suite 700
Plattsburgh, NY 12901-2818
518-562-3288
Counties: Clinton, Essex and Franklin

POUGHKEEPSIE

New York State Attorney General
Poughkeepsie Regional Office
235 Main Street, 3rd Floor
Poughkeepsie, NY 12601-3194
914-485-3900
Counties: Dutchess, Orange, Sullivan and Ulster

ROCHESTER

New York State Attorney General
Rochester Regional Office
144 Exchange Boulevard
Rochester, NY 14614-2176
716-546-7430
Counties: Livingston, Monroe, Ontario, Seneca, Steuben,
Wayne and Yates

SUFFOLK

New York State Attorney General
Suffolk Regional Office
300 Motor Parkway
Hauppauge, NY 11788-5127
631-231-2424
Counties: Suffolk

SYRACUSE

New York State Attorney General
Syracuse Regional Office
615 Erie Blvd. West, Suite 102
Syracuse, NY 13204
315-448-4800
Counties: Cayuga, Cortland, Madison, Onondaga and Oswego

UTICA

New York State Attorney General
Utica Regional Office
207 Genesee Street, Room 508
Utica, NY 13501-2812
315-793-2225
Counties: Herkimer and Oneida

WATERTON

New York State Attorney General
Watertown Regional Office
Dulles State Office Building
317 Washington Street
Watertown, NY 13601-3744
315-785-2444
Counties: Jefferson, Lewis and St. Lawrence

WESTCHESTER

New York State Attorney General
Westchester Regional Office
101 East Post Road
White Plains, NY 10601-5008
914-422-8755
Counties: Putnam, Rockland and Westchester