

**PROCEDURES AND FORMS FOR A
SIMPLIFIED NON-JUDICIAL DISSOLUTION
PURSUANT TO
ARTICLE 10 OF THE NOT-FOR-PROFIT CORPORATION LAW**

ATTORNEY GENERAL ANDREW M. CUOMO
Charities Bureau
120 Broadway
New York, NY 10271
(212) 416-8401
<http://www.oag.state.ny.us/bureaus/charities/about.html>

**PROCEDURES AND FORMS FOR A SIMPLIFIED NON-JUDICIAL DISSOLUTION
PURSUANT TO ARTICLE 10 OF THE NOT-FOR-PROFIT CORPORATION LAW**

CONTENTS

INTRODUCTION 3

SUMMARY OF PROCEDURES FOR A SIMPLIFIED DISSOLUTION 4

APPENDIX A - CHECKLIST OF DOCUMENTS FOR A SIMPLIFIED DISSOLUTION 7

APPENDIX B - SAMPLE FORM FOR PLAN OF DISSOLUTION 8

APPENDIX C - SAMPLE FORM FOR CERTIFICATE OF DISSOLUTION10

APPENDIX D - SAMPLE VERIFIED PETITION FOR APPROVAL OF
CERTIFICATE OF DISSOLUTION13

APPENDIX E - REGISTRATION REQUIREMENTS AND FINAL REPORTS16

APPENDIX F - ATTORNEY GENERAL’S OFFICES 18

This booklet was prepared by New York State Attorney General Andrew M. Cuomo to assist New York Type B, C and D not-for-profit corporations that are planning a voluntary dissolution pursuant to Article 10 of the Not-for-Profit Corporation Law (“N-PCL”).

Please Note: The Not-for-Profit Corporation Law provisions governing dissolutions were amended effective April 9, 2006. Among other things, the amendments changed the dissolution procedures applicable to an organization that, at the time of commencing dissolution proceedings, has no assets other than a reserve fund of no more than \$25,000 to be used to pay both (1) the costs of winding up the organization’s affairs such as attorneys’ and accountants’ fees and (2) its liabilities, which may not exceed a total of \$10,000. This booklet reflects the changes to the law contained in those amendments.

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, including a booklet concerning the dissolution of not-for-profit corporations that have assets at the time of dissolution, other than the reserve fund described above, may be found on the Attorney General’s Internet site:

<http://www.oag.state.ny.us/bureaus/charities/about.html>

INTRODUCTION

The Attorney General's Charities Bureau developed the procedures described in 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) efficiently and in the best interests of the corporations and their charitable beneficiaries.

This booklet has been prepared to assist Type B, C and D [**Note:** See N-PCL §201(b) for descriptions of the types] New York not-for-profit corporations that are planning to dissolve and have no assets other than a reserve fund of no more than \$25,000 to be used to pay both (1) the costs of winding up the organization's affairs such as attorneys and accountants' fees and (2) its liabilities, which may not exceed a total of \$10,000.

Dissolving corporations required to be registered with the Charities Bureau pursuant to the Estates, Powers and Trusts Law and/or Article 7-A of the Executive Law must comply with the registration and reporting requirements prior to dissolution. All other dissolving corporations must submit financial reports to the Charities Bureau. [See Appendix E for a summary of registration requirements.]

Please Note: Effective April 9, 2006, the N-PCL no longer permits dissolving not-for-profit corporations following the procedures for a simplified dissolution to wind up their activities and continue to satisfy liabilities and distribute assets after the filing of a Certificate of Dissolution with the Department of State. The N-PCL now requires all dissolving corporations to distribute their assets 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

Dissolving New York not-for-profit corporations, whose only asset is a reserve fund of no more than \$25,000 to be used to pay both (1) the costs of winding up the organization's affairs and (2) liabilities, which may not exceed a total of \$10,000, must do the following:

Step 1. The Board of Directors adopts a Plan of Dissolution (“the Plan”).¹ [NOTE: This should be done in accordance with N-PCL § 1001.] A quorum must be present and a majority of the directors present must vote for dissolution. [NOTE: This should be done in accordance with N-PCL §§ 707, 708(d) and 709.] Alternatively, the Board may adopt the Plan by unanimous written consent if not prohibited by the certificate of incorporation or by-laws. See N-PCL § 708(b). However, if there are fewer than three directors, the affirmative vote of any remaining director(s) is required to adopt the Plan. [NOTE: This should be done in accordance with N-PCL § 1002(a)(2).]

Step 2. A. If the corporation has members entitled to vote, after the Board of Directors has approved the Plan, the Plan must be submitted to the membership for a vote to authorize the Plan. [NOTE: This should be done in accordance with N-PCL § 1002.] A vote of two-thirds of the members with a quorum present at a meeting or unanimous written consent is required for approval. [NOTE: This should be done in accordance with N-PCL §§ 1002(a), 613(c) and 614.]

B. If the organization has no voting members, *i.e.*, members that elect the Board of Directors, the Plan is deemed authorized upon adoption by the Board. [NOTE: This should be done in accordance with N-PCL § 1002(b).]

Step 3. If approval of any governmental body or officer was required for the formation of the corporation, the corporation must secure written approval of the dissolution from such governmental agency or officer. [NOTE: This should be done in accordance with N-PCL §§ 404 (b) - (u) and 1002(c).] Copies of the approvals are attached to the Plan.

Step 4. A copy of the Plan, certified under penalties of perjury, with any required governmental approvals attached, and a copy of the dissolving corporation's Certificate of Incorporation are filed 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. [NOTE: This should be done in accordance with N-PCL § 1002(d). See Appendix A for a check list of all required attachments.] See Appendix E for the addresses and telephone numbers of the Attorney General's offices and the counties they serve.

Step 5. Within two hundred seventy days of filing its Plan with the Attorney General, the corporation carries out the Plan. [NOTE: This should be done in accordance with N-PCL § 1002-a(a). Pursuant to N-PCL § 1002-a(a), the Attorney General may extend the time to carry

¹ See Appendix B, sample Plan.

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.]

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.

Step 7. A Certificate of Dissolution is prepared.² See N-PCL § 1003(a). The Certificate of Dissolution confirms to the Attorney General that the corporation has carried out the Plan. [NOTE: This should be done in accordance with N-PCL § 1002-a(a)]

Step 8. The **original** of any required approvals are attached to the **original** Certificate of Dissolution. See Step 3 above and N-PCL §§ 1003(b)(1) and (2), and 404(b-u).

Step 9. A Petition for Approval of the Certificate of Dissolution³ is prepared. [NOTE: This should be done in accordance with N-PCL § 1003(c).]

Step 10. The corporation submits 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 financial reports, including a final financial report. See Appendix E, Registration Requirements and Final Reports, for a description of the financial reports required to be filed with the Attorney General.

Step 11. If acceptable, the Attorney General places an endorsement on the original Certificate of Dissolution and returns it to the corporation (or to its attorney if submitted by the attorney).

Step 12. The **original** Certificate of Dissolution, with all required approvals and attachments, is submitted 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**.⁴

² See Appendix C, Sample Certificate of Dissolution.

³ See Appendix D, Sample Petition for Approval of the Certificate of Dissolution..

⁴ Check N-PCL § 104-A(l) to determine whether the filing fee has changed since this booklet was drafted.

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

Step 13. If the Certificate of Incorporation is acceptable, the New York State Department of Taxation and Finance consents to the filing of the Certificate and files it, with the \$30 filing fee, with the Department of State.

Step 14. The Department of State notifies the corporation that its Certificate of Dissolution has been filed.

Step 15. The corporation sends a copy of the Department of State's notification to the Attorney General.

Step 16. 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 17. The corporation files with the Internal Revenue Service a copy of its final report and copies of the Certificate of Dissolution and the Department of State's notification that the certificate has been filed.

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

___ Attachments to Plan:

Certification of Plan;

If Plan was approved by unanimous written consent, a copy of the consent with all signatures;

___ Original Certificate of Dissolution

___ Attachments to Original Certificate of Dissolution:

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

___ Attachments to Petition for Approval of Certificate of Dissolution:

Copy of the Certificate of Incorporation and all Amendments;

Copy of Plan with all Attachments;

___ Final Financial Report (and any other required financial reports)

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]. [**NOTE:** This should be done pursuant to 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, a Plan for a voluntary dissolution of the corporation, does hereby resolve [**or** recommend to the members for authorization, 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 (if applicable).

5. (A) The corporation has 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 organization's affairs, such as attorneys and accountants' fees, and (ii) liabilities, which may not exceed a total of \$10,000; and has no other assets to distribute. The amount of such fees are \$_____.⁵ [NOTE: This should be done pursuant to N-PCL 1001(c)(2).]

and, if applicable

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

6. 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. 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 (if any).

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. [NOTE: This should be done pursuant to 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 (state time) on (date) at (address) and the within Plan of Dissolution was duly submitted and passed by a majority [**or** unanimous] vote 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 majority [**or** unanimous] vote.

(Signature)

(Name of Officer & Title)

Dated the ___ day of _____, 20___.

⁵ Actual payments of such amounts shall not exceed any estimates set out in the Plan, and all final distributions must be reflected in the corporations'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: [**Note:** 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) .⁶

3. The names and addresses of each of the officers and directors of the corporation and the title of each are as follows:

<u>Name</u>	<u>Title</u>	<u>Address</u>
-------------	--------------	----------------

4. Dissolution of the corporation was authorized by a majority [**or** unanimous] vote of the Board of Directors. (If also approved by members, state approval and vote of members **or** state that the corporation has no members. [**NOTE:** This should be done pursuant to 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. [**NOTE:** This should be done pursuant to N-PCL § 1002(d).]

8. (A) The Plan of Dissolution filed with the Attorney General included a statement that at the

⁶ 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.

time of dissolution the corporation had no assets or liabilities. [**NOTE:** This should be done pursuant to 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 organizations affairs such as attorneys and accountants' fees and (ii) any liabilities, which may not exceed a total of \$10,000.

9. 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.

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 officers and directors are as follows:

<u>Name</u>	<u>Title</u>	<u>Address</u>
-------------	--------------	----------------

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 majority [or unanimous] vote or 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 or unanimous written consent of the directors is attached as an exhibit.

6. (A) The corporation has no members.

or

(B) [If the corporation has members] The members of the corporation approved the dissolution by majority [or unanimous] vote. 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.

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.oag.state.ny.us/bureaus/charities/about.html>

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.* No filing fees are required to accompany such reports.

* 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

//	//	//	//	//	//
----	----	----	----	----	----

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 (Line 1 + Line 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, Greene, Hamilton,
Montgomery, Rensselaer, Saratoga, Schenectady, Schoharie,
Warren, 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, Tompkins

BUFFALO

New York State Attorney General
Buffalo Regional Office - Statler Towers
107 Delaware Avenue
Buffalo, NY 14202
716-853-8400
Counties: Allegheny, Cattaraugus, Chautauqua, Erie, Genesee,
Niagara, Orleans, Wyoming

NASSAU

New York State Attorney General
Nassau Regional Office
200 Old Country Road, Suite 460
Mineola, NY 11501-4241
516-248-3302
Counties: Nassau

NEW YORK CITY

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

PLATTSBURGH

New York State Attorney General
Plattsburgh Regional Office
43 Durkee Street - Suite 700
Plattsburgh, NY 12901-2958
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, Putnam, Rockland, Sullivan,
Ulster

ROCHESTER

New York State Attorney General
Rochester Regional Office
144 Exchange Boulevard
Rochester, NY 14614-2176
585-546-7430
Counties: Livingston, Monroe, Ontario, Seneca, Steuben,
Wayne, 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, Oswego

UTICA

New York State Attorney General
Utica Regional Office
207 Genesee Street, Room 504
Utica, NY 13501-2812
315-793-2225
Counties: Herkimer, Oneida

WATERTOWN

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

WESTCHESTER

New York State Attorney General
Westchester Regional Office
101 East Post Road
White Plains, NY 10601-3310
914-422-8755
Counties: Westchester