



Instructions for Form IT-2105.9

Underpayment of Estimated Income Tax by Individuals and Fiduciaries

New York State • New York City • City of Yonkers

IT-2105.9-I

Changes for 1989

The penalty rates will be based upon the federal short-term interest rates, effective September 1, 1989, and will be adjusted quarterly. The federal short-term rate for the first month of the previous calendar quarter, rounded to the nearest whole percent, will be used to set the rates for the next succeeding calendar quarter. However, for purposes of setting the rates for the month of September, 1989 only, the federal short-term rate for the month of April, 1989 will be used.

Special rule for individual estimated income tax. The federal short-term rate which applies during the third month following such tax year will also apply during the first 15 days of the fourth month following the tax year.

General Instructions

Everyone must prepay each year's tax, either by having tax withheld or by paying estimated tax. If your withholding and estimated tax payments during 1989 were less than your income tax for 1989, you may be charged a penalty on the amount of the underpayment.

Use Part I of Form IT-2105.9 to see if you prepaid enough tax in each payment period. If you did not, use Part II to figure the penalty for that period.

If you checked filing status ③ on your New York State return, each spouse must figure his or her penalty on a separate Form IT-2105.9.

The penalty for each installment is figured separately. Income taxes withheld from your salary, pension, etc., are considered payments of estimated tax in equal installments on the four installment dates, unless you prove otherwise.

Penalty rate — The penalty rate for each calendar quarter will be the federal short-term rate plus one percentage point, to take effect on September 1, 1989. The rates from April 15, 1989, through April 15, 1990, are as follows:

- April 15 to August 31, 1989, is 8.5%
- September 1 to 30, 1989, is 10%
- October 1 to December 31, 1989, is 9%
- January 1 to April 15, 1990, is 9%

Farmers and fishermen — If your New York adjusted gross income from farming or fishing is at least two-thirds of your New York adjusted gross income for 1988 or 1989, you cannot use this form. Instead, attach a copy of federal Form 2210F, *Underpayment of Estimated Tax by Farmers and Fishermen*, to show how you figured the penalty or which exceptions apply.

Estates and trusts — The estimated tax penalty will apply to any estate with respect to any tax year ending two or more years after the date of death of the decedent, and to any trust.

For example, decedent died June 30, 1989, fiscal year fiduciary July 1 - June 30.

Estimated tax payments, if any, would be required beginning July 1, 1991 and installment payment is due October 15, 1991.

Exceptions to penalty — No penalty will be due if:

- (a) the tax due (after deducting tax withheld) is less than \$100. If you owe two taxes (for example, New York State and city of New York), no penalty is due if you owe less than \$200. If you owe three taxes (New York State, city of New York and city of Yonkers), no penalty is due if you owe less than \$300; or
- (b) you did not have any New York State tax liability for the preceding tax year, the preceding tax year was a tax year of 12 months, and throughout the preceding tax year you were a New York State resident, a nonresident or a part-year resident who had New York source income; or
- (c) an installment of estimated tax is due on or after an individual's death; or
- (d) the underpayment was caused by a casualty, disaster or other unusual circumstances; or
- (e) you retired in 1988 or 1989 after reaching the age of 62, or you became disabled, and the

underpayment was due to reasonable cause and not to willful neglect.

If you are requesting a waiver of the penalty, attach a statement to Form IT-2105.9 containing all the facts necessary to justify your request.

Fiscal year filers — If you are filing for a fiscal year, enter the month and day your tax year began and the month, day and year that it ended in the spaces provided at the top of page 1.

Name and Identifying Number Box

Individuals — Enter in the spaces at the top of the form your name and social security number. If you filed a joint return, also enter your spouse's name.

Fiduciaries — Enter in the spaces at the top of the form the name of the estate or trust and the name of the fiduciary. Also enter the employer identification number of the estate or trust.

Specific Instructions

Part I — Figuring Your Underpayment

Line 1 — Enter your total tax from line 70 of Form IT-201, line 69 of Form IT-203 or line 25 of Form IT-205. Reduce the amount on line 70 of Form IT-201 or line 69 of Form IT-203 by any gift to wildlife entered on line 69 of Form IT-201 or line 68 of Form IT-203, by any real property tax credit claimed on line 71 of Form IT-201, or any investment credit refund for new businesses included on line 72 of Form IT-201 or line 70 of Form IT-203.

Line 4 — If this line is less than \$100, you do not owe a penalty and need not complete Form IT-2105.9. Also, you do not have to complete this form if you owe two taxes (for example, New York State and New York City) and line 4 is less than \$200, or you owe three taxes (New York State, city of New York and city of Yonkers) and line 4 is less than \$300.

Line 5 — Enter your 1988 tax from line 73 of your 1988 Form IT-201, line 72 of your 1988 Form IT-203 or line 27 of your 1988 Form IT-205. Reduce the amount on line 73 of Form IT-201 or line 72 of Form IT-203 by any gift to wildlife entered on line 72 of Form IT-201 or line 71 of Form IT-203, by any real property tax credit claimed on line 74 of Form IT-201 or by any investment credit refund for new businesses included on line 75 of Form IT-201 or line 73 of Form IT-203.

If you did not file a 1988 return or if your 1988 tax year was for a period of less than 12 months, do not complete line 5. Instead, enter the amount from line 2 on line 6.

You will not have to pay a penalty or complete this form if you had no tax liability for 1988, the preceding tax year was a tax year of 12 months and you were a New York State resident, a nonresident or a part-year resident who had New York source income.

Line 8 — If your income varies during the year (for example, you receive unexpected or seasonal income not subject to withholding in April or later), complete the annualized income installment worksheet on page 3 of these instructions. Separate worksheets are provided so that you can figure annualized installments of New York State, New York City and Yonkers taxes. If you complete line 8 for any payment period, you must complete it for all payment periods. Attach a copy of the worksheet to Form IT-2105.9.

Line 9 — Enter the amounts from line 7 in each column. However, if you elect to annualize your installments at line 8, and it is to your advantage, enter the amounts from line 8 in each column. (Any reduction in the required installment should be increased by the amount saved by using the annualized income installment method in figuring earlier installments).

Line 10 — Enter the total of New York State, New York City and Yonkers estimated tax paid and tax withheld for each period. If you worked all year, figure even payments of income tax withheld by dividing the total amount withheld by 4, and include the result in each column.

Instead of making the estimated tax payment due January 16, 1990, you can file your return and pay all the tax due by February 1, 1990. If you do this, enter the amount of tax you pay with your return on line 10, column (D).

Line 11 — Enter any overpayment (or underpayment) from the prior payment period.

Line 12 — In column (A), enter the amount from line 10. In the other columns, if line 11 is an overpayment, add lines 10 and 11.

If line 11 is an underpayment, subtract line 11 from line 10. If zero or less, enter zero.

Line 13 — If line 9 is greater than line 12, subtract line 12 from line 9. The result is an underpayment which should also be entered on line 14 for the same payment due date and on line 11 for the next payment due date. If line 12 is greater than line 9, subtract line 9 from line 12. The result is an overpayment which should also be entered on line 11 for the next payment due date.

Part II — Figuring the Penalty

Figure the penalty by applying the applicable rate against each underpayment shown on line 14. The penalty is figured for the number of days that the underpayment remained unpaid.

The rates are established at various times throughout the year. During 1989, for example, there were 3 rates in effect over 4 periods. If an underpayment remained unpaid for more than one rate period, the penalty on that underpayment will be figured using more than one rate period.

Each of lines 15 through 26 is used to compute the portion of the penalty attributable to a different rate period. For example, lines 15 through 17 are used to figure the penalty for the first rate period at 8.5%. Line 15 is the computation starting date for the first rate period; line 16 is used to figure the number of days the underpayment remained unpaid for the first period; and line 17 is used to compute the actual penalty amount by applying the rate against the underpayment for the number of days it remained unpaid during the first rate period.

Read through the instructions and examples for lines 15 through 26 before completing Part II.

List Your Payments for 1989 —

Before beginning to figure your penalty in Part II, it will be helpful to organize and list the payments you made for 1989 in the manner presented in the tables below.

Table 1 — Payments after 4/15/89 through 8/31/89

(a) Date	(b) Payments

Table 2 — Payments after 8/31/89 through 9/30/89

(a) Date	(b) Payments

Table 3 — Payments after 9/30/89 through 12/31/89

(a) Date	(b) Payments

Table 4 — Payments after 12/31/89 through 4/15/90

(a) Date	(b) Payments

In each table, list only the payments made during the dates shown in that table heading. Also, apply the following rules:

- Any withheld New York State income tax should be included. You are considered to have paid one-fourth of these amounts on each payment due date, unless you can show otherwise.

For example, if you have New York State income tax withheld from your wages of \$4,000 during the year, you would list \$1,000 as being paid on 6/15/89, 9/15/89, and 1/15/90 in the applicable table. You would not list the withholding attributable to the first payment due date (4/15/89).

- For Table 4, any balance due of income tax that you pay with your tax return is considered a payment for this purpose and should be listed. Use the date you file your return as the payment date, unless you file late. In that case, use April 15, 1990.

The following instructions will lead you through the procedures for figuring the penalty in Part II.

Figuring the Penalty for Rate Period 1 — Column (A), Lines 15 - 17

Line 16 — Enter on line 16, column (A) the number of days from 4/15/89 to the date of the first payment listed in Table 1. If no payment was made by 8/31/89, enter "138" on the line (number of days from 4/15 - 8/31).

Example 1. Assume you have an underpayment of \$5,000 on line 14 and that your first payment in Table 1 was made on April 30 in the amount of \$3,000. You would enter "15" on line 16, column (a) (the number of days from 4/15 to 4/30).

Line 17 — Make the computation requested on line 17 and enter the result. Note that the line 17 computation calls for the "underpayment on line 14." The amount you use as the "underpayment" depends on the situation as follows:

If there is a payment listed in Table 1, on a separate sheet of paper apply the payment to the underpayment shown on line 14. The "underpayment" for the computation on line 17 will be the amount of the payment that you applied to the line 14 underpayment. If the payment is more than the underpayment, apply only an amount equal to the underpayment and use that amount for the line 17 computation.

Example 2. Assume the same facts as in Example 1. Because you paid \$3,000 toward the underpayment, this is the amount you use in the line 17 computation as follows: $15/365 \times 8.5\% \times \$3,000$, or \$10.48.

Example 3. Assume your underpayment on line 14 was \$5,000 and that you paid \$8,000 on April 30. Because your payment was more than your underpayment, you would apply \$5,000 to the underpayment and use that amount to figure line 17 as follows: $15/365 \times 8.5\% \times \$5,000$ or \$17.47

If there are no payments listed in Table 1, the "underpayment" is the entire underpayment balance because the entire underpayment would have been unpaid for the whole rate period.

Example 4. Assume your underpayment on line 14 was \$5,000 and that you had no payments listed in Table 1. Because the underpayment remained unpaid for the entire rate period, you would compute the penalty on the underpayment for the entire period. Therefore, you would enter "138" on line 16 (number of days from 4/15 - 8/31). You would enter \$160.68 on line 17 ($138/365 \times 8.5\% \times \$5,000$).

Determine If You Need to Make Additional Computations —

Depending on the circumstances described in (a) - (d) below, one of the following will apply next:

- You will need to go to column (B); or
- You will need to figure a penalty amount for the next rate period in this column (lines 18 through 20); or
- You will need to make an additional computation(s) for this rate period on lines 16 and 17.

a. If the payment was enough to reduce the underpayment to zero, there are no further computations to make for column (A). Figure the penalty for other underpayments, if any, in columns (B) - (D).

b. If there were no payments listed in the table, go to line 18 to figure the penalty for the next rate period.

c. If there is an underpayment balance because the payment did not reduce the underpayment to zero,

and you listed no other payments in the table, you will need to make one more computation on lines 16 and 17. This second computation is to figure the penalty on the underpayment balance; that is, the portion of the underpayment that remained unpaid for the entire rate period. In this case you would enter another number in the entry space for lines 16 and 17, as follows:

On line 16, you would enter "138" (number of days from 4/15 - 8/31). This is the total number of days in the first rate period.

On line 17, you would make the computation and enter the result. In this case, however, the "underpayment" in the computation is the balance of the underpayment remaining in the period.

Example 5. Assume the same facts as in Examples 1 and 2. After applying the \$3,000 payment, the underpayment balance is \$2,000. Line 17, therefore, would contain a second entry as follows: $138/365 \times 8.5\% \times \$2,000$, or \$64.27. You would then go to line 18 to figure the penalty on the underpayment balance for the next period.

d. If there are additional payments listed and the first payment was not enough to reduce the underpayment to zero, you will need to make a separate computation for each payment listed until the underpayment is reduced to zero. If there is still an underpayment balance after applying all of the payments, you will need to figure the penalty on the balance of the underpayment in the same manner as explained in paragraph (b) and Example 5 above.

Example 6. Assume that your underpayment on line 14 (column (A)) is \$5,000 and that you made two payments: \$3,000 on 4/30/89 and \$2,000 on 6/20/89.

Line 16 would contain 2 entries in column (A) as follows: "15" (number of days from 4/15 - 4/30); and "66" (number of days from 4/15 - 6/20).

Line 17 would contain 2 entries — "\$10.48" ($15/365 \times 8.5\% \times \$3,000$) and "\$30.74" ($66/365 \times 8.5\% \times \$2,000$).

Example 7. Assume your underpayment on line 14, (column (A)), is \$8,000 and that you made two payments: \$3,000 on 4/30/89 and \$3,000 on 6/20/89. Lines 16 and 17 would each contain 3 entries in column (A); one for each payment, and a third for the underpayment balance of \$2,000 (\$8,000 minus \$6,000).

Line 16 would, therefore, contain "15" days (number of days from 4/15 - 4/30); "66" days (number of days from 4/15 - 6/20); and "138" days (number of days from 4/15 - 8/31.)

Line 17 would contain \$10.48, \$46.11, and \$64.27, computed as follows: $15/365 \times 8.5\% \times \$3,000$ (first payment) $66/365 \times 8.5\% \times \$3,000$ (second payment) $138/365 \times 8.5\% \times \$2,000$ (underpayment balance which remained unpaid for the entire rate period).

You would then figure the penalty for the next rate period on lines 18 to 20. The penalty would be figured on the remaining \$2,000 balance.

Figuring the Penalty for Rate Period 2 — Column (A), Lines 18 - 20

If there is an underpayment balance remaining after applying any payments in Table 1, figure the penalty attributable to that balance on lines 19 and 20. Figure lines 19 and 20 using the same steps as explained for lines 16 and 17, except that you use only the payments listed in Table 2.

Line 19 — Enter on line 19, column (A), the number of days from 8/31/89 to the date of the first payment listed in Table 2. If no payment was made by 9/30/89, enter "30" (number of days from 8/31 - 9/30). Also, enter "30" for any underpayment balance remaining unpaid for the entire period.

Line 20 — Figure line 20 in the same manner as explained for line 17, except that you use 10% in the computations.

Columns (B) — (C)

In columns (B) - (C), figure the penalty on any underpayment shown on line 14. Figure the penalty for each period in the same manner as in column (A).

Column (B)

Line 16, Column (B) — Enter the number of days from 6/15/89 to the date of the first payment listed in Table 1 that still has a balance. If no payment is listed or if all the payments have been applied, enter "77."

Line 19, Column (B) — Enter the number of days from 8/31/89 to the date of the first payment listed in

Table 2 that still has a balance. If no payment is listed or if all the payments have been applied, enter "30."

Lines 21-26 — Follow the instructions above for lines 15 through 20, columns (A) through (D) when completing lines 21 through 26.

Instructions for Annualized Income Installment Worksheet — New York State

The *Annualized Income Installment Worksheet* is on page 3 of these instructions.

Line 1 — Attach a schedule showing how you figured your New York adjusted gross income for each period.

Estates and trusts — complete the following worksheet to figure amount for line 1

- Enter amount from Form IT-205, Schedule A, line 22 or Form IT-205-A, Schedule 1, line 6 a. _____
- Enter amount from Form IT-205, Schedule A, line 20 or Form IT-205-A, Schedule 1, line 4 b. _____
- Subtract line b from line a c. _____
- Enter amount from Form IT-205, page 1, line 6 or Form IT-205-A, Schedule 1, line 11 d. _____
- Enter amount from Form IT-205, page 1, line 8 or Form IT-205-A, Schedule 1, line 13 e. _____
- Total of lines d and e f. _____
- Add or subtract line f to/from line c g. _____

Enter here and on line 1 of Annualized Income Installment Worksheet on page 3.

Line 4 — Enter your itemized deductions for the period shown. The percentage of itemized deductions disallowed for each filing status and income range applies to the amount of itemized deductions for each period.

Line 7 — Individuals - If you claim the standard deduction on line 7, the amount that you can enter is shown below:

Single	\$6,000
Single and a dependent of another taxpayer	2,800
Married filing joint return	9,500
Married filing separate return	4,750
Head of household (with qualifying person)	7,000
Qualifying widow(er) with dependent child	9,500

Do not prorate your standard deduction. Enter the full amount in each column.

Line 11a — Worksheet

- Tax on the amount on line 10, page 3 a. _____
- Income Percentage:
New York source income for the period
Federal adjusted gross income for the period b. _____
- Multiply line a by line b. Enter here and on page 3, line 11a c. _____

Line 12 — Credits that are based wholly or partly on income are figured on the annualized income for each period.

Example 8. You are single and qualified to claim the household credit. Your New York adjusted gross income (line 1) for the period January 1, 1989 through March 31, 1989 is \$5,000. You would use the annualized amount on line 3 (\$20,000) when figuring your household credit.

Other credits that should be figured on an annualized basis are the resident credit, child and dependent care credit and real property tax credit. Credits that are not based on income are figured by applying the 1989 credit rate to the amount of the expenditure paid or incurred during the period. An example of this is the investment credit.

Line 14 — Enter in each column the total amount of other New York State taxes reported on line 58 of Form IT-201, on line 61 of Form IT-203 or on line 14 and line 15 of Form IT-205. Except for the minimum tax, you do not have to annualize these taxes. Use Form IT-220, *Minimum Income Tax*, as a guide in figuring this tax. Figure your total New York tax preference items based upon the income and deductions during the period shown in the column headings of this worksheet. Multiply the total New York tax preference items by the annualization amounts on line 2 of this worksheet and then deduct the specific deduction allowed on Form IT-220.

Instructions for City of New York Worksheet

Use the *City of New York Worksheet* on page 4 to figure the amount to be entered on line 18 of the *Annualized Income Installment Worksheet*. You can

transfer the figures from lines 1 through 10 of the *Annualized Income Installment Worksheet* to the *City of New York Worksheet* if you are required to complete both worksheets. If you are figuring annualized installments of the New York City nonresident earnings tax, skip lines 1 through 13 of the worksheet and start with line 14.

Instructions for City of Yonkers Worksheet

Use the *City of Yonkers Worksheet* on page 4 to figure the amount to be entered on line 18 of the *Annualized Income Installment Worksheet*. If you are figuring annualized installments of the Yonkers nonresident earnings tax, skip lines 1 through 3 of the worksheet and start with line 4.

Annualized Income Installment Worksheet (Complete one column through line 24 before completing the next column)		(1) 1/1/89 to 3/31/89	(2) 1/1/89 to 5/31/89	(3) 1/1/89 to 8/31/89	(4) 1/1/89 to 12/31/89
1) New York adjusted gross income for period shown. Estates and trusts — (see instructions; attach schedule)	1				
2) Annualization amounts	2	4	2.4	1.5	1
3) Annualized New York adjusted gross income (multiply line 1 by line 2)	3				
4) Itemized deductions for period shown (if you do not itemize deductions, skip lines 4, 5 and 6) Estates and trusts — enter "0"; skip to line 8 and enter the amount from line 3 on line 8.	4				
5) Annualization amounts	5	4	2.4	1.5	1
6) Multiply line 4 by line 5.	6				
7) Standard deduction (see instructions)	7				
8) Subtract line 6 or line 7 from line 3	8				
9) Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter \$600 (enter full amount in each column)	9				
10) Annualized taxable income (subtract line 9 from line 8)	10				
11) Resident individuals and resident estates and trusts - figure the tax on the amount on line 10 using the tax rate schedule	11				
11a) Nonresidents and part-year resident individuals, nonresident estates and trusts and part-year resident trusts - figure the tax on the amount on line 10 using the tax rate schedule and Worksheet on page 2 (see instructions)	11a				
12) Enter the applicable portion of any credits claimed on lines 53, 54, 55 and 71 of Form IT-201, on lines 53, 54 and 59 of Form IT-203 or on line 12 Form IT-205 (see instructions)	12				
13) Subtract line 12 from line 11 or 11a	13				
14) For each period, enter the total amount of other New York State taxes reported on line 58 of Form IT-201, on line 61 of Form IT-203 or on line 14 and line 15 of Form IT-205	14				
15) Total annualized tax (add lines 13 and 14)	15				
16) Percentage	16	.225	.45	.675	.90
17) Multiply line 15 by line 16	17				
18) Enter the city of New York tax installment from line 17 of the city of New York worksheet on page 4 and/or the city of Yonkers tax installment from line 7 of the city of Yonkers worksheet on page 4.	18				
19) Add lines 17 and 18	19				
20) Enter the combined amounts of line 24 from all preceding columns	20				
21) Subtract line 20 from line 19. If less than zero, enter "0"	21				
22) For each payment period, enter the amount from Form IT-2105.9, line 7, for the current period plus the amount from line 23 of this worksheet for the preceding payment columns	22				
23) If line 22 is more than line 21, subtract line 21 from line 22. Otherwise, enter "0"	23				
24) Enter the smaller of line 21 or line 22 here and on Form IT-2105.9, line 8	24				

City of New York Worksheet		(1) 1/1/89 to 3/31/89	(2) 1/1/89 to 5/31/89	(3) 1/1/89 to 8/31/89	(4) 1/1/89 to 12/31/89
1) City of New York adjusted gross income for period. Estates and trusts — (see instructions)	1				
2) Annualization amounts	2	4	2.4	1.5	1
3) Annualized city of New York adjusted gross income (multiply line 1 by line 2)	3				
4) Itemized deductions for period shown (if you do not itemize deductions, skip lines 4, 5 and 6) Estates and trusts — enter "0", skip to line 8 and enter the amount from line 3 on line 8.	4				
5) Annualization amounts	5	4	2.4	1.5	1
6) Multiply line 4 by line 5	6				
7) Standard deduction	7				
8) Subtract line 6 or line 7 from line 3	8				
9) Multiply \$1,000 by the number of dependent exemptions claimed. Estates and trusts — enter \$600.	9				
10) Annualized taxable income (subtract line 9 from line 8)	10				
11) Figure the tax on the amount on line 10, using the city of New York resident tax rate schedule	11				
12) Enter the applicable portion of any credit claimed on line 61 of Form IT-201	12				
13) Subtract line 12 from line 11	13				
14) For each period, enter the total amount of other city of New York taxes reported on lines 63 and 64 of Form IT-201, lines 63 and 64 of Form IT-203 or on lines 18, 19, 20 and 21 of Form IT-205	14				
15) Total annualized tax (add lines 13 and line 14)	15				
16) Percentage	16	.225	.45	.675	.90
17) Multiply line 15 by line 16 (enter the result here and on the Annualized Income Installment Worksheet, line 18, in the proper column)	17				

City of Yonkers Worksheet		(1) 1/1/89 to 3/31/89	(2) 1/1/89 to 5/31/89	(3) 1/1/89 to 8/31/89	(4) 1/1/89 to 12/31/89
1) Enter amount from Annualized Income Installment Worksheet, line 17 ..	1				
2) Percentage	2	.15	.15	.15	.15
3) Multiply line 1 by line 2	3				
4) For each period, enter the city of Yonkers nonresident earnings tax from line 66 of Form IT-201, from line 65 of Form IT-203 or from line 24 of Form IT-205	4				
5) Percentage	5	.225	.45	.675	.90
6) Multiply line 4 by line 5	6				
7) Add lines 3 and 6 (enter the result here and on the Annualized Income Installment Worksheet, line 18, in the proper column)	7				

Privacy Notification

Our authority to require this personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and Part 152 of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil and/or criminal penalties under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and section 152.8 of our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

For forms and publications, call toll free (from New York State only) 1 800 462-8100.
From areas outside New York State call (518) 438-1073.

If you need to write instead of calling,
please address your letter to:

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).
From areas outside New York State call (518) 438-8581.

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227

For refund information only, please wait until after April 17 to call toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Telephone assistance is available from 8 a.m. to 5 p.m., Monday through Friday.