



# Instructions for Form IT-214

## Claim for Real Property Tax Credit for Homeowners and Renters

# IT-214-I

### Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1998. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

#### Changes for 1998

This year we changed the order of the questions at lines 1 through 8. Please keep this in mind when you complete the form.

New York City residents and part-year residents who cannot be claimed as a dependent on another taxpayer's federal return are also entitled to claim the New York City school tax credit. If you qualify for this credit and you are not filing a New York tax return on Form IT-100, IT-200, or IT-201, file Form NYC-210, and mail it in with your Form IT-214. For more information, see Form NYC-210 and its instructions.

If you are filing a return, you do not have to complete Form NYC-210; you claim the credit directly on your return (on Form IT-100, it is computed automatically for you).

### Who Qualifies

**Homeowners** — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1998:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1998;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence (see **Definitions** below) was 20% or less of the total rent you received.

**Renters** — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1998:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1998;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit.

**You cannot file a real property tax credit claim form for a taxpayer who has died.**

### Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**, whether they are related to you or not.

However, tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in one of the following ways:

- a son, daughter or a descendent of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.

No one can be a member of more than one household at one time.

**Household gross income** is the annual total of the following income items that you and all members of your household received during 1998:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code.
- Supplemental security income (SSI) payments.
- Nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions.
- Workers' compensation.
- The gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.).
- Cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP).
- Nontaxable strike benefits.
- The gross amount of pensions and annuities, including railroad retirement benefits;

- all payments received under the federal Social Security Act and veteran's disability pensions.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food, or other relief in kind. It also does not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.

Further, household gross income does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

A **residence** is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence.

**Real property taxes paid** are all current, prior, and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does **not** qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed return on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

**Rent constituting real property taxes paid** is 25% of the adjusted rent paid on a New York residence during the taxable year.

Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

### Which Form to File

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit*, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your refundable credit.

If you are filing or have filed an original Form IT-214 without attaching it to another return, such as Form IT-200, **please enter your daytime telephone number including the area code.** This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your Form IT-214. **You are not required to give your telephone number.**

To file an amended Form IT-214, get a blank Form IT-214 for the tax year involved and write **Amended** at the top of the form. Complete the form by entering the corrected information.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. See the line 17 instructions for division of the credit. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

### When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1999, but not later than April 15, 1999.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1999.

If you have previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-214 as soon as you can, but no later than April 15, 2002.

### Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if there is still time for you to file Form IT-214, see the table below:

Year	Last Date to File
1995	April 15, 1999
1996	April 17, 2000
1997	April 16, 2001

### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

We will answer your tax questions if you call us, but we cannot fill in your return for you.

- You can get help filling in your return from:
- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
  - Senior citizens centers; contact center for dates and times.
  - Social service agencies.

### Hotline for the Hearing and Speech Impaired

If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

### Line Instructions

Print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number and county of residence as of December 31, 1998. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word **same** on this line.

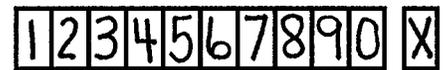
### Filling in your claim form

Please keep your name and address entries within the spaces provided. For example, your

first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

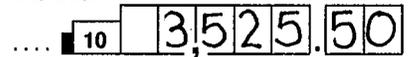
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.
- Write your numerals like this:



- Carefully enter your money amounts so that the whole **dollar amount** ends immediately to the **left** of the cents decimal and the **cents amount** starts immediately to the **right** of the cents decimal.
- Make your money amount entries in the white areas allowing one numeral for each box.

*Example:* If your entry for line 10 is \$3,525.50, your money field entry should look like this:



- Leave **blank** any spaces and boxes that do not apply to you.

### Line 5

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1998, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities. This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the **Yes** box, do **not** file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Residents of housing facilities that are completely exempt from paying real property taxes do **not** qualify for this credit. Some examples include, but are not limited to, residents of public housing projects and senior citizen homes. Find out if your residence is completely exempt from paying real property taxes by asking the management of your housing facility. If you check the **Yes** box on line 5, do **not** file Form IT-214.

### Line 6

Enter the number of members of your household, including yourself, who are filing a

Form IT-214 for 1998. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

## Line 7

If any qualified member of your household was 65 or older on December 31, 1998, check the **Yes** box. If not, check the **No** box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent to qualify for this credit. If you checked the **Yes** box on line 7, indicating that you or a member of your household was 65 or older on December 31, 1998, enter the social security number of that person in the box *Qualifying social security number*. Enter **same** if it is your social security number.

## Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the *Own* box.

## Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

### Schedule A (homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1998 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption or the STAR exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

### Schedule B (renters)

Enter on line 22 the total rent you and all members of your household paid during 1998; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24, and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

**If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.**

### Schedule C (homeowners and renters)

List the name, social security number and year of birth of everyone, including yourself, who lived in your household in 1998. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the boxes on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your

household do not have to file a federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1998 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

## Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the **Yes** box. If not, check the **No** box.

## Line 10

### Real property taxes paid or 25% of adjusted rent paid

**If you owned your residence for all of 1998**, enter your real property taxes paid (from line 21) on line 10.

**If you rented your residence for all of 1998**, enter 25% of your adjusted rent paid (from line 25) on line 10.

**If you owned your residence for part of the taxable year and rented your residence for part of the taxable year**, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

## Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of line 14 and enter the result on line 15. If you did **not** make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

## Line 16

### Credit limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age

of qualified household members (line 7). Be careful to select your limitation from the proper column.

If the amount on line 11 is:	And you checked:	
	Yes on line 7, enter on line 16:	No on line 7, enter on line 16:
\$ * 0 to 1,000	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

\* This may include a negative amount.

## Line 17

### Real property tax credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280, *Nonobligated Spouse Allocation* (see *Collection of debts from your refund and Disclaiming of spouse's debt on the next page*).

**If you are filing a 1998 New York State income tax return**, transfer your line 17 amount to Form IT-200, line 36 or Form IT-201, line 59.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

### Sign Form IT-214 and attach it to the return you are filing.

**If you pay someone to prepare Form IT-214**, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

**Failure of paid preparers to conform to certain requirements** - A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

— failure to sign the tax return or claim for refund;

— failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);

- failure to furnish a completed copy of the tax return or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

**If you are not filing a 1998 New York State income tax return**, sign and date Form IT-214 and mail it to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**

**Private Delivery Services**

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* on page 2 of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204.**

**Direct Deposit Information**

Complete lines 35a through 35c if you want us to deposit your real property tax credit directly into your bank account. Do **not** complete these lines if you are filing Form IT-214 with your New York State income tax return. Instead, complete the lines for direct deposit on the return that you are filing.

**Line 35a**

Enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your checking account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

**Line 35b**

Check the box for the type of account, checking or savings.

**Line 35c**

Enter your account number shown on your checks (see sample check on this page). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 1357902468.

The Department will not notify you that your refund of your real property tax credit has been deposited. However, if the amount we deposit is different from the amount of real property tax credit you claimed on your Form IT-214, we will send you a written explanation of the adjustment within two

weeks from the date your refund of your real property tax credit is deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint credit claim to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your refund of your real property tax credit to your account, call toll free 1 800 321-3213.** The processing time is approximately six to eight weeks.

**JOHN SMITH  
MARY SMITH**  
999 Maple Street  
Someplace, NY 10000

1234  
15-0000/0000

19

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

DOLLARS

**SOME BANK**  
Someplace, NY 10000

For \_\_\_\_\_

Routing number (line 35a): 090090099  
Account number (line 35c): 1357902468

**Note:** The routing and account numbers may appear in different places on your check.

**Collection of debts from your refund—** We will keep all or part of your refund if you owe past-due support or a past-due legally enforceable debt to the Internal Revenue Service or a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. Any amount over your debt will be refunded.

**Disclaiming of spouse's debt —** If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation and attach it (not a photocopy) to your original return.* We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State, New York City or Yonkers tax liabilities **only**, call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

**Privacy Notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.