



**DTF-686**

New York State Department of Taxation and Finance

# Tax Shelter Reportable Transactions

## Attachment to New York State Return

Tax Law Section 25(a)(1)

All filers must enter tax period:

beginning  ending

Name(s) as shown on your return		Taxpayer identification number shown on page 1 of your tax return	
Spouse's name (for personal income tax, if applicable)		Spouse's identification number (if applicable)	
Mailing address			
City, village, town, or post office		State	ZIP code
Taxpayer's e-mail address			

File this form with your business tax return, Form CT-3, CT-3-A, CT-3-S, CT-4, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-C, CT-33-NL, CT-183, CT-184, CT-185, CT-186, CT-186-A, CT-186-E, CT-186-EZ, or CT-186-P; or with your amended business tax return; or with your personal income tax return, Form IT-150, IT-201, IT-203, IT-204, IT-205, IT-150-X, IT-201-X, or IT-203-X.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply (see instructions, Form DTF-686-I).

- A.  Listed transaction
- B.  Confidential transaction
- C.  Transaction with contractual protection
- D.  Loss transaction
- E.  Transaction with brief assets holding period
- F.  Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form ..... 2.

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported (see instructions).

•  •  •  •  •  •  •  •  •

4 Identify the type of New York reportable transactions. Mark an **X** in the box(es) that apply (see instructions).

- A.  New York listed transaction
- B.  New York confidential transaction
- C.  New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form ..... 5.

### Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure

(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Signature of authorized officer	Official title	Date
E-mail address of authorized officer		

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Please file this original scannable attachment with the Tax Department.

**Privacy notification**

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

**Need help?**



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Telephone assistance** is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

**Corporation Tax** Information Center: (518) 485-6027

**Personal Income Tax** Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.

