



**Important Information for Veterans Receiving Payments
Under the Compensated Work Therapy Program**

The Internal Revenue Service has announced that payments made under the Department of Veterans Affairs Compensated Work Therapy (CWT) program are no longer taxable by the federal government, and that veterans who paid federal income tax on these benefits may claim a refund for tax years 2004, 2005, or 2006.

As a result, these benefit payments are no longer taxable by New York State. Therefore, eligible taxpayers who paid New York State income tax on these benefits in tax years 2004, 2005, or 2006 may also file amended New York State income tax returns to claim a refund for these years.

You must file a separate New York State amended return for each tax year you reported CWT payments on your tax return. For most individuals, the deadline for filing a claim for refund for tax year 2004 is **April 15, 2008**; for tax year 2005, the filing deadline is April 15, 2009; and for tax year 2006, the filing deadline is April 15, 2010.

To claim a refund, timely file Form IT-201-X, *Amended Resident Income Tax Return*, or Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, for each year you are amending. You can obtain forms on our Web site at www.nystax.gov or by calling 1 800 462-8100.

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.