

Instructions

Who may file this claim

Anyone who generates hazardous waste in New York State, and anyone who treats, stores, or disposes of hazardous waste in New York State that is received from off-site may file Form TP-550-R to claim a refund of an overpayment of the special assessments on hazardous waste with the New York State Tax Department.

Business information

If you need to update your address information, you may do so online. Visit our Web site (see *Need help?*) and look for the change my address option. Once your information is updated online, you do not need to indicate a change of address on any tax forms submitted to the Tax Department for tax types you select to be updated.

If you prefer to change your address by form, use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You must report other changes (such as business name or ID number) on Form DTF-95, *Business Tax Account Update*. You can get these forms from our Web site or by phone (see *Need help?*).

Documentation required

Be sure to list the quarterly period(s) for which you are claiming a refund and attach copies of returns and canceled checks.

When to file a claim for refund

Generally, a claim for refund must be filed within three years of the time the original return was filed or within two years of the time the special assessments were paid, whichever is later. If no return was filed, the claim must be filed within two years of the time the special assessments were paid. If the claim is not filed within the three-year period but is filed within the two-year period, the amount of refund cannot exceed the portion of the special assessments paid during the two years immediately preceding the filing of the claim.

Payment of interest

We will not pay interest on any overpayment of special assessments that we refund or credit to you within three months from the **latest** of the following dates:

- the date a claim for refund is filed;
- the original due date or late filing date (whichever is later) of the return for the quarter for which the overpayment occurred; or
- the filing date of an amended return for the quarter for which the overpayment occurred.

Claims after petitions for redetermination of deficiency

If you have filed a petition for the redetermination of a deficiency, you cannot file a separate claim for refund for the same quarter(s).

Collection of debts from your refund or overpayment

We may keep all or part of your refund or overpayment if you owe a past-due, legally enforceable debt to the Internal Revenue Service (IRS), a New York State agency, or to another state, or if you owe a New York City tax warrant judgment debt. If we keep your refund or overpayment, we will notify you.

A New York State agency 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. We will refund or apply as an overpayment any amount over your debt.

The Tax Department is authorized to charge the taxpayer, as part of the taxpayer's tax debt, any cost or fee imposed or charged by the United States, or any state, for the payment or remittance of a taxpayer's overpayment to satisfy a New York State tax debt.

If you have any questions about whether you owe a past-due, legally enforceable debt to the IRS, to a state agency, or to another state, or whether you owe a New York City tax warrant judgment debt, contact the IRS, the state agency, the other state, or the New York City Department of Finance.

For New York State tax liabilities only, call (see *Need help?*) or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

Signature

The claim must be signed and dated by the owner (if an individual), a partner (if a partnership), or by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation (if a corporation). The fact that an individual's name is signed on the certification will be prima facie evidence that the individual is authorized to sign and certify the claim on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, or officer of the business is paid to prepare the claim, he or she is required to sign and date the claim and provide his or her mailing address.

Paid preparer identification number

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available at our Web site; see *Need help?*.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)

Mailing instructions

Mail this claim along with your documentation to:


**NYS TAX DEPARTMENT
MISCELLANEOUS TAX RETURNS PROCESSING
W A HARRIMAN CAMPUS
ALBANY NY 12227**


Keep a completed copy of Form TP-550-R for your records.


Private delivery services

To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

Need help?

 Visit our Web site at www.tax.ny.gov
(for information, forms, and online services)

 **Miscellaneous Tax Information Center:** (518) 457-5735
To order forms and publications: (518) 457-5431

 **Text Telephone (TTY) Hotline**
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

Federal and state 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 sections 171, 1083, and 1096 of the New York State Tax Law; section 27-0923 of the Environmental Conservation Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine liability under section 27-0923 of the Environmental Conservation Law, and for any other purpose authorized by law.

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

This information is maintained by the Director of the Miscellaneous Tax Bureau, NYS Tax Department, Building 8, Room 600, W A Harriman Campus, Albany, NY 12227; telephone (see *Need help?*).