



Civil Enforcement Division
W A Harriman Campus, Albany NY 12227-0841

December 31, 9999

Collection case ID: X-999999999-C999-9
Total Amount Due: \$4,135.79

The Tax Department will also provide the amount due.

0505000000200-AA00

Barcode and alphanumeric data: TNXX
A1XX
A2XX
CXXXXXXXXXXXXXXXXXXXX SX 99999-9999

You have a fixed and final unpaid tax debt.

The enclosed Consolidated Statement of Tax Liabilities lists your unpaid New York State tax debts, including the collection case listed above, which is a fixed and final debt.

- It is in your best interest to immediately pay the balance due for the above collection case, along with any other fixed and final tax debts.
- The amount due will continue to accrue applicable penalties and interest until you pay in full.
- We may offset your state and federal refunds and other monies due you to satisfy your tax obligation.

If you cannot pay the balance due for your fixed and final tax debts, it is important that you contact us.

- If we do not hear from you, we will be forced to take collection action against you.
- Collection actions may include filing a tax warrant against you and garnishing your wages or other income. (See page 2 for information on a Tax warrant and Garnishment of wages or other income.)

How to pay

The Tax Department will always provide options to pay your outstanding debt online, over the phone, or by mail. You can also set up an Installment Payment Agreement if you can't pay your debt in full.

Online: Follow the prompts on our website for making an online payment.

Phone: Call 518-457-5434.

Mail: Follow the instructions on the enclosed payment document (Form DTF-968.4). Do not use any other payment document. Be sure to use the address on the payment document. Do not send payment to any other address.

If you cannot immediately pay in full, you may be eligible for an Installment Payment Agreement. For further information, visit our website (at www.tax.ny.gov) or contact us by phone at the number above.

Bankruptcy

If you filed for bankruptcy, at this time you are not required to pay this amount or any other amount owed to the Tax Department. We are sending you this notice for informational purposes only.

Tax warrant

◀ The Tax Department will explain important terms and how they may impact you.

A tax warrant is equivalent to a civil judgment against you. It is a matter of public record that is filed in the appropriate New York State county clerk's office and with the New York State Department of State. Your warrant information will also be posted on the Department of State's public website. A tax warrant:

- creates a lien against your real and personal property which may affect your ability to obtain credit or buy or sell property, and
- allows us to seize and sell your real and personal property or garnish your wages or other income.

Garnishment of wages or other income

A garnishment, also known as an income execution, directs you (or, if you fail to make payments, your employer or payor of income) to satisfy your fixed and final tax debts by making payments from your income whenever you are paid.

- Pursuant to Tax Law §174-c, you may not always be served with a tax warrant prior to garnishment of your wages or other income; the fixed and final tax debt is considered to be a *judgment* for this purpose.
- If you are not served with a tax warrant and your income is garnished, your name will appear on the New York State Department of State's website which lists names of taxpayers who have been served with income executions.

Exempt property

◀ The Tax Department will provide you with information about property that may not be taken to pay a debt.

See Form DTF-978, *Notice to Judgment Debtor or Obligor*, for information about what property may be exempt from our collection actions.

Your rights as a taxpayer

For a full explanation of your rights as a taxpayer, including your rights in the collection process and how to file a complaint with the Tax Department:

- Go to www.tax.ny.gov/tra/rights.htm
- No Internet access? Call us at 518-457-3280 and we will mail you a statement of your rights.

▲ You have rights as a taxpayer in New York State. Official notices from the Tax Department will include those rights and how to access more information.