



# Instructions for Form IT-214

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

### 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 2001. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

### Who qualifies

**Homeowners** — To qualify for the real property tax credit, you have to meet all of these conditions for the tax year 2001:

- 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 2001;
- you could not be claimed as a dependent on another taxpayer's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less;
- any rent you received for nonresidential use of your residence 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 tax year 2001:

- 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 2001;
- you could not be claimed as a dependent on another taxpayer's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all real property (house(s), garage(s), land, etc.) you owned was \$85,000 or less;
- 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

**Members of your household** include all who share your residence and its furnishings, facilities and accommodations 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 2001:

- 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 the instructions for Form IT-200.
- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code (IRC).
- 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 Social Security Act and veterans disability pensions reduced by any *Medicare premiums deducted from your benefit* reported on Federal Form SSA-1099, *Social Security Benefit Statement*.

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.

Also, 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 tax 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 a 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 tax 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 tax 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 23 through 26 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 23 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 tax 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 a 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, 2002, but not later than April 15, 2002. If you live in the state of New York (except the city of New York and the counties of Nassau, Rockland, Suffolk, and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont, the deadline is April 16, 2002.

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, 2002.


If you filed a New York State resident income tax return without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit for tax year 2001, file Form IT-214 as soon as you can, but no later than April 15, 2005.

## 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 |
|------|-------------------|
| 1998 | April 15, 2002    |
| 1999 | April 15, 2003    |
| 2000 | April 16, 2004    |

## Need help?

 **Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our Web site or call 1 800 443-3200;

if electronically filed: 1 800 353-0708;

direct deposit refunds: 1 800 321-3213

Automated service for refund status is available 24 hours a day, seven days a week.

From outside the U.S. and outside Canada:

(518) 485-6800

Fax-on-demand forms (available 24 hours a day, seven days a week): 1 800 748-3676

Hearing and speech impaired telecommunications device for the deaf (TDD) callers only: 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)

Estimated tax: Access our Web site to check your balance and reconcile your account.



**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 1 800 225-5829.



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

## Line instructions

**You must enter your social security number(s) in the boxes to the right of the peel-off label.** Be sure your social security numbers are in the same order as your names. Do not enter information in the spaces of the address, the county of residence, the school district name, or school district code number boxes if all the information on the peel-off label is correct.

If you do not have a peel-off label, 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, 2001. 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

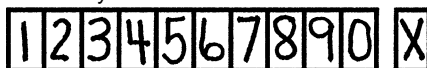
Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, 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.

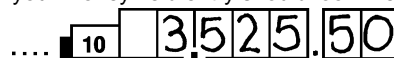
— Write your numerals like this:



— 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 2001, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit 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 2001. 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

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 January 1, 2002, 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 19 and 20 any county, city, town, village, or school district taxes and assessments that you and all qualified members of your household paid during 2001. (Do not include penalty and interest charges.) Persons age 65 or older may enter on line 21 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 21, 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 19 through 21, and enter the total on line 22. Transfer this amount to line 10 on the front of Form IT-214.

## Schedule B (renters)

Enter on line 23 the total rent you and all members of your household paid during 2001; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 24, 25, and 26. Transfer the amount on line 26 to line 10, on the front of Form IT-214.

**If the monthly average of your adjusted rent (line 25) 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 2001. 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 27 the total number of household members.

Figure your household gross income by completing lines 28 through 35.

Enter on line 28 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 29 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 30 through 34 the total of each type of income you and all members of your household received during 2001 that was not included on lines 28 and 29.

If someone was a member of your household for only part of the tax year, include on lines 28 through 34 the income he or she received while a member of your household.

Add lines 28 through 34, and enter the total on line 35. 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 21, 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 2001**, enter your real property taxes paid (line 22) on line 10.

**If you rented your residence for all of 2001**, enter 25% of your adjusted rent paid (line 26) on line 10.

**If you owned your residence for part of the tax year and rented your residence for part of the tax 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 21 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 21, 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 2001 New York State income tax return**, transfer your line 17 amount to Form IT-200, line 37 or Form IT-201, line 60.

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.

## Line 18

### Authorization for paid preparer

If you want to authorize the Tax Department to discuss this return with the paid preparer listed at the bottom of your Form IT-214, mark an **X** in the **Yes** box. If you do **not** want to authorize the Tax Department to discuss your return with that paid preparer, mark an **X** in the **No** box.

By marking an **X** in the **Yes** box (and only the **Yes** box), you authorize the paid preparer or other employees of a designated tax return preparer firm to receive confidential information from the Tax Department relevant to this return. This does not provide a paid preparer with authority to make any binding commitments on your behalf with the Tax Department.

If you want to designate an individual to represent you or otherwise act on your behalf, such as by executing waivers, consents, or closing agreements, you must file **Form POA-1, Power of Attorney**, making that designation with the Tax Department.

Copies of statutory tax notices or documents (such as *Notice of Deficiency*) will not be sent to paid preparers. If you want copies of statutory tax documents sent to a representative, you must file Form POA-1.

**Note to paid preparers** – When signing a taxpayer's New York State income tax return, you must use the same number (social security number or federal preparers tax identification number) that you use when preparing federal income tax returns.

**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, a paid preparer may be subject to a maximum penalty of \$25,000.

**If you are not filing a 2001 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**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently 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, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

# Direct Deposit

Complete lines 36a through 36c if you want us to deposit your real property tax credit directly into your bank account instead of sending you a check. 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.

You can contact your financial institution to make sure your deposit will be accepted and to get your correct routing and account numbers.

## Line 36a

Enter your 9 digit routing number. 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 36b

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

## Line 36c

Enter the account number where you want your real property tax credit deposited. If you selected *Checking* on line 36b, enter the account number shown on your checks. (On the sample check on this page, the account number is 1357902468. Be sure not to include the check number.) If you chose *Savings* on line 36b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

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 claim 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.

**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. 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.

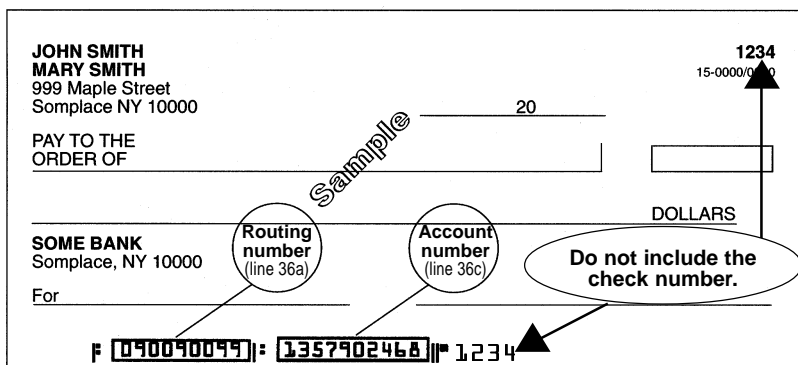
For New York State, New York City, or Yonkers tax liabilities **only**, call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800), or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

## Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Make sure the address is **complete** - include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.



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

## 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 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 Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.