



Instructions for Form CT-186-EZ

Telecommunications Tax Return — Short Form

Tax Law — Article 9, Sections 186-e and 186-c

CT-186-EZ-1

Important reminder to file a complete return: You must complete all required schedules and forms that make up your return, and include **all pages** of those forms and schedules when you file. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Up-to-date information affecting your tax return

Visit our Web site for Tax Law changes or forms corrections that occurred after the forms and instructions were printed (see *Need help?* on page 4).

General information

For the period beginning January 1, 2007, the tax rate applicable to section 186-e is 2.5%. However, you must compute the metropolitan transportation business tax (MTA surcharge) related to section 186-e as if the 3.5% tax rate were still in effect.

Form CT-186-EZ, *Telecommunications Tax Return — Short Form*, is for smaller providers of telecommunication services. See below to determine whether to file this form or Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

Which form to file — Every provider of telecommunication services must file Form CT-186-E or CT-186-EZ to report the tax due under section 186-e. In addition to your telecommunications activity, if you are a utility supervised by the Department of Public Service, you must use Form CT-186-E to report the tax imposed by section 186-a.

Provider of telecommunication services means any person, corporation, or other entity who furnishes or sells telecommunication services, regardless of whether such activities are the main business of the person, corporation, or other entity, or are only incidental services. (Any reference to a utility regarding the tax imposed by section 186-e or 186-a is deemed to include a reference to a provider of telecommunication services.)

Who may file Form CT-186-EZ — Generally, except for those listed under *Who may not file Form CT-186-EZ* below, any provider of telecommunication services may file Form CT-186-EZ. Form CT-186-EZ may be used only by providers selling telecommunication services to customers for ultimate consumption.

Examples include:

- Companies exclusively providing paging services (including ancillary services, and services and equipment provided with telecommunications service) selling exclusively to customers for ultimate consumption.
- Resellers of mobile telephone services (including ancillary services, and services and equipment provided with telecommunications service) selling exclusively to customers for ultimate consumption.
- Providers of pay telephone services.
- Retail stores that provide telephone services to customers on the premises.
- Retail stores that provide self-operated facsimile or data transmission services to customers on the premises.
- Providers of prepaid phone cards.
- Landlords providing telecommunication services to tenants where the charges for the services are separately stated.
- Hotels and motels providing telecommunication services to guests where the charges for services are separately stated.
- Hospitals selling telecommunication services to persons on the premises where the charges for the services are separately stated.
- Any other provider of telecommunication services selling services exclusively to customers for ultimate consumption.

Who may not file Form CT-186-EZ — The following providers of telecommunication services are **not permitted** to file Form CT-186-EZ, and must instead file Form CT-186-E:

- Local exchange telephone companies.
- Interexchange telephone companies.
- Facilities-based cellular telephone companies.
- Any provider selling telecommunication services to others for resale.
- Any provider of private telecommunication services.
- Any provider that is supervised by the Department of Public Service.

Exempt sellers — The following, if selling telecommunications services, are exempt from tax under section 186-e:

New York State, municipalities, political and civil subdivisions of New York State or a municipality, public districts, not-for-profit corporations, and

associations organized and operated exclusively for religious, charitable, or educational purposes.

When to file — You must report on a calendar year basis to New York State, even if you maintain your records and report to the Internal Revenue Service (IRS) using a fiscal accounting period.

This return is due on March 15 following the close of the calendar tax year. If March 15 falls on a Saturday, Sunday, or legal holiday in any year, the return is due on the next business day.

Where to file — Mail the return to: **NYS Corporation Tax, Processing Unit, PO Box 22038, Albany NY 12201-2038.**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, 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 4 of these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 431C Broadway, Albany NY 12204-4836.

Extension of time for filing tax return — If you cannot meet the filing deadline, you may request an extension of time by filing Form CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E or Form CT-186-EZ (short form)*, on or before the original due date. An extension of time granted by the IRS to file a federal tax return does not extend the due date for filing Form CT-186-E or CT-186-EZ.

Other forms you may need to file

Reporting requirements for tax shelters — The Tax Law requires taxpayers to report information about transactions that present the potential for tax avoidance (tax shelters). There are separate reporting requirements for those who use tax shelters and for those who promote the use of tax shelters. For the most recent information on these reporting requirements visit our Web site.

Temporary metropolitan transportation business tax (MTA surcharge) — You must also use this form to compute and report the MTA surcharges imposed by section 186-c on business done in the Metropolitan Commuter Transportation District (MCTD). The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Foreign corporations — Maintenance fee and license fee — A corporation organized outside of New York State (*a foreign corporation*) that is authorized to do business in New York State must pay an annual maintenance fee of \$300. Failure to pay the annual maintenance fee or its equivalent in New York State taxes (including the MTA surcharge) may result in annulment of the corporation's authorization to do business in New York State, under Articles 9, 9-A, or 32. Payments of corporation taxes are counted as payments toward the \$300 annual maintenance fee (but not the license fee reported on Form CT-240, *Foreign Corporation License Fee Return*). If the total of your corporation taxes is greater than \$300, you have satisfied the requirement to pay the annual maintenance fee. If the total of your corporation taxes is less than \$300, and you are filing Form CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock* or Form CT-186, *Utility Corporation Franchise Tax Return*, pay the \$300 with that form. Indicate on this form that you paid a total corporation tax and maintenance fee of \$300 with Form CT-183 or Form CT-186, and make no remittance of tax with this return.

Foreign corporations must also file Form CT-240.

Specific instructions

Change of address — If your address has changed, please enter your new address in the appropriate area and mark an **X** in the box next to the address so that we can update your address for this tax type. Do not mark this box for any change of business information other than for your address.

Changes in business information — You must report any changes in your business name, ID number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use

Form DTF-96, *Report of Address Change for Business Tax Accounts*, to correct your address for other tax types. You can get these forms from our Web site, or by fax or phone (see *Need help?* on page 4).

Amended return — If you are filing an amended return, please mark an **X** in the *Amended return* box on page 1 of Form CT-186-EZ.

Final return — Mark an **X** in this box if it is the last return you intend to file because you have ceased doing business.

Employer identification number, file number, and other identifying information — Enter your employer identification number and file number. If you use a paid preparer or accounting firm, make sure they use your complete and accurate identifying information when completing all forms. Keep a record of your identifying information for future use.

Whole dollar amounts — You may elect to show amounts in whole dollars rather than dollars and cents. Round an amount from 50 cents through 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Negative amounts — Show any negative amounts with a minus (-) sign.

Percentages — When computing allocation percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Round percentages to four decimal places.

Example: $5,000/7,500 = 0.66666666 = 66.6667\%$.

Entering dates — Unless you are specifically directed to use a different format, enter dates in the *mm-dd-yy* format (using dashes and not slashes).

Line instructions

Line A — Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked **Payable in U.S. funds**.

Before completing lines 1 through 15, you must complete one or both of the following schedules as they apply to you.

Schedule A — New York State excise tax on telecommunication services

Schedule B — MTA surcharge related to telecommunication services

Computation of tax

Line 3b — If line 1 is over \$1,000, enter 25% of line 1 in column A and 25% of line 2 in column B.

In addition to the first installment required on line 3a or 3b, you may be required to make additional installments of estimated tax.

If the total of your estimated tax related to section 186-e will exceed \$1,000 for the next period, you must file Form CT-400, *Estimated Tax for Corporations*, and make installment payments of estimated tax and MTA surcharge.

You must file a Form CT-400 on or before June 15, September 15, and December 15, and pay the additional installments of estimated tax for the next period.

Line 6a — If either column A or B shows a balance due, you may use lines 7a and 7b to transfer amounts. If both columns show a balance due, transfer the amounts to line 7c, columns A and B.

Line 6b — If either column A or B shows an overpayment, you may use lines 7a and 7b to transfer the overpayment. If both columns show an overpayment, you may use lines 7a and 7b to transfer the amounts, or you may transfer the overpayments to line 12, columns A and B.

Line 7a — Use this line to transfer any MTA surcharge overpayment to the NYS tax due. Enter the amount you want to transfer in both column A and column B.

Line 7b — Use this line to transfer any NYS overpayment to the MTA surcharge. Enter the amount you want to transfer in both column A and column B.

Line 7c — If there is a balance due for NYS tax (line 6a, column A) and an overpayment for MTA surcharge (line 6b, column B), subtract the amount transferred on line 7a, column A, from line 6a, column A. If the difference is zero or a positive amount, enter the difference on line 7c, column A. If the difference is a negative amount, enter the difference as a positive number on line 12, column A. Subtract the amount transferred on line 7a, column B, from line 6b, column B, and enter the difference on line 12, column B.

If there is a balance due for MTA surcharge (line 6a, column B) and an overpayment for NYS tax (line 6b, column A), subtract the amount transferred on line 7b, column A, from line 6b, column A, and enter the difference on line 12, column A. Subtract the transfer amount on line 7b, column B, from line 6a, column B. If the difference is zero or a positive amount, enter the difference on line 7c, column B. If the difference is a negative amount, enter the difference as a positive number on line 12, column B.

Line 8 — If you underpaid your estimated tax for the current tax year, use Form CT-222, *Underpayment of Estimated Tax by a Corporation*, to compute the penalty. Attach Form CT-222, mark an **X** in the box, and enter the amount of penalty on line 8.

Interest and penalties for late payment

Line 9 — If you do not pay the taxes and MTA surcharges on or before the original due date (**without** regard to any extension of time), you must pay interest on the amount of the underpayment from the original due date to the date paid. Exclude from the interest computation the first installment of estimated tax shown on line 3a or 3b.

Line 10 — Compute additional charges for late filing and late payment on the amount of tax and MTA surcharge, minus any payment made on or before the due date (**with** regard to any extension of time for filing). Exclude from the penalty computation the first installment of estimated tax shown on line 3a or 3b.

- If you do not file a return when due, or if the request for extension is invalid, add to the tax 5% per month up to 25% (section 1085(a)(1)(A)).
- If you do not file a return within 60 days of the due date, the addition to tax cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085(a)(1)(B)).
- If you do not pay the tax shown on a return, add to the tax ½% per month up to 25% (section 1085(a)(2)).
- The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item B above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining any delay in filing, payment, or both (section 1085).

Note: You may compute your penalty and interest by accessing our Web site and clicking on *Electronic Services*, or you may call and we will compute the interest and penalty for you (see *Need help?* on page 4).

Overpayments and credits

Collection of debts from your refund or overpayment — We will keep all or part of your refund or overpayment if you owe a past-due, legally enforceable debt to a New York State agency, or if you owe a New York City tax warrant judgment debt. We may also keep all or part of your refund or overpayment if you owe a past-due legally enforceable debt to another state, provided that state has entered into a reciprocal agreement with New York State. 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.

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

For New York State tax liabilities only, call 1 800 835-3554 (from areas 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.

For New York City tax liabilities only, call (212) 232-3550.

Line 12 — If there are amounts listed in both columns of line 6b and you want to transfer the overpayment from one column to the other, see instructions for lines 6a through 7c.

You may elect to apply all or part of the overpayment on line 12 to your next period taxes and surcharges to be reported on Form CT-186-EZ or have it refunded. Unless you request a refund, we will apply your overpayment to next year's tax. We will notify you when the overpayment has been credited and explain how to request a refund. You must claim the requested refund before the original due date of next year's tax return. To apply overpayments to next year's tax return or MTA surcharge, use lines 13a and 13b. To request a refund, use line 14.

Line 13a — Enter the amount from line 12, column A, to be credited to next year's NYS tax (section 186-e).

Line 13b — Enter the amount from line 12, column B to be credited to next year's MTA surcharge.

Lines 15a and 15b — You may request a refund or credit of the resale credit or the multijurisdictional credit on lines 15a and 15b, instead of applying the credits against your tax liability on lines 25, 26, 39, or 40. Therefore, you may not request a refund or a credit of any amounts you have entered on lines 25, 26, 39, or 40.

The security officer training tax credit and the biofuel production credit are also refundable. However, for these credits you must first apply the credit against the tax liability on line 27; any excess credit may be refunded or credited on lines 15a and 15b.

Note: The long-term care insurance credit is not refundable. Do not enter any amount of this credit on lines 15a and 15b.

No interest is payable on any refund or credit allowed.

Schedule A — New York State excise tax on telecommunication services (Tax Law section 186-e)

Section 186-e imposes an excise tax on each charge from (1) any intrastate telecommunication services; (2) any interstate or international telecommunication services that originate or terminate in New York State and are charged to a service address in New York State (regardless of where the amounts charged are actually billed or ultimately paid); (3) private telecommunication services attributable to New York State; and (4) mobile telecommunication services provided by a home service provider where the mobile telecommunications customer's place of primary use is in New York State.

As an excise tax, the charge for each telecommunication service is determined on the basis of each transaction.

Providers of telecommunication services are required to file Form CT-186-E or CT-186-EZ for each calendar year, summarizing the charges accrued and the tax liability to be paid.

Gross charge means the amount charged for each telecommunication service provided with no deductions, and is expressed in money, whether paid in cash, credit, or property of any kind or nature. A deduction is allowed for bad debts incurred on charges subjected to tax under section 186-e, when the debt becomes worthless in accordance with consistently applied Generally Accepted Accounting Principles (GAAP).

Telecommunication services means telephony or telegraphy, or telephone or telegraph service of any nature including, but not limited to, any transmission of the following: voice, image, data, information, and paging, through the use of wire, cable, fiber-optic, laser, microwave, radio wave, satellite, or similar media, or any combination thereof. *Telecommunication services* also include services that are not telecommunication services as such, but are: (1) ancillary to the provision of telephone service (for example, directory information, call forwarding, caller identification, call waiting, and supplementary services) and (2) services (of whatever nature) which are provided with telecommunication services. The charges from equipment provided in connection with any telecommunication service (such as beepers, telephones, fax machines, or modems) are also subject to tax under section 186-e. The term *telecommunication services* does not apply to separately stated charges for a service that alters the substantive (information) content of the message received from that sent.

Example: *The character sequence 1, 2, 3, 4 is sent and the recipient receives only the summary number 10. The charge for this data processing service is separately billed. Because arithmetic processing has substantively changed the information content of the message sent and the data processing service is separately billed, this is not considered a telecommunication service.*

Telecommunication services **do not** include:

- Television or radio programming transmitted to subscribers by cable television service.
- Internet access services (including incidental services furnished as part of a combined Internet access charge, such as communication/navigation software, email privileges, news headlines, and certain Web site services; see TSB-M-97(1.1)C), *Internet Access Charges not Subject to Sales Tax and Telecommunications Excise Tax*.

Examples of telecommunication service charges reported on Form CT-186-EZ include:

- Local telephone services.
- Toll services.
- Long distance telephone services.
- Pay telephone services.
- Paging services.
- Mobile telecommunications services.
- Facsimile and data transmission services.
- Prepaid phone card services.
- Any of the above telecommunication services provided as supplementary services by hotels, hospitals, office buildings, and similar establishments, that are billed as separately identifiable charges.

Line 16 — Enter 100% of your charges from intrastate telecommunication services provided to customers for ultimate consumption.

Line 17 — Enter 100% of your charges from interstate and international services that originate or terminate in New York State and have a service address in New York State, provided to customers for ultimate consumption.

Service address means the location of the equipment from which the telecommunication originated or at which the telecommunication is received by the purchaser from the provider of telecommunication services. Special rules define the service address in instances where the telecommunication service is obtained through a credit or payment mechanism (such as a credit, calling card, or third-party billing), and where the service address is not a defined location (such as a mobile telephone, paging system, maritime system, or air-to-ground system). In instances where more than one rule may apply, use the first rule from the list below that applies, to determine the service address.

1. If the telecommunication originates or terminates in New York State and is charged to telecommunication equipment that is not associated with the origination or termination of the telecommunication (for example, by the use of a calling card or third-party billing), and the location of the equipment charged is in New York State, the service address is deemed to be in New York State.
2. If the service is obtained through a credit or payment mechanism such as a bank, travel, credit, or debit card, or if the service is obtained by charging telecommunication equipment that is not associated with the origination or termination of the telecommunication (for example, by the use of a calling card or third-party billing), and the equipment is not located in the state of origination or termination, then the service address is deemed to be the location of the origination of the telecommunication.
3. If the service address is not a defined location, as in the case of mobile telephones, paging systems, maritime systems, air-to-ground systems, and the like, *service address* means the location of the subscriber's primary use of the telecommunication equipment as defined by telephone number, authorization code, or location where bills are sent. However, the location of the mobile telephone switching office, or similar facility that receives and transmits the signals of the telecommunication, is deemed the *service address* when the mobile telephone switching office or similar facility is outside the subscriber's assigned service area.

Note: Include on line 17 only those charges for mobile telecommunications services that **are not** associated with a New York place of primary use. Enter on line 18 any charges for mobile telecommunications services that **are** associated with a New York place of primary use.

Line 18 — Enter 100% of your charges for mobile telecommunications services provided to customers whose primary use is in New York State.

Place of primary use means the street address that represents a customer's primary use of the mobile telecommunications services. That address must be the residential street address or the primary business street address of the mobile telecommunications customer, and must be within the licensed service area of the home service provider.

A home service provider may treat the address it uses for a customer under a service contract that was in effect on July 28, 2002, as that customer's place of primary use for the remaining term of the contract (excluding extensions or renewals) in order to determine the proper taxing jurisdiction for section 186-e taxes.

Line 19 — Enter 100% of your charges from ancillary services (such as directory information, call forwarding, caller identification, and call waiting), or other services provided with telecommunications services, or from equipment provided in connection with telecommunication services (such as beepers and telephones). **Include** miscellaneous charges from commissions and fees earned that are directly related to telecommunication services reported on lines 16 and 17. **Do not include** receipts from services or equipment that are separately billed and that are not provided directly in connection with telecommunication services.

Line 21 — The following exclusions and deductions are allowed if included in the gross charges reported on line 20:

- Any surcharges collected or any administrative fees retained when you are merely acting as collection agent for a municipality for an enhanced emergency telephone system (E911) or for the state wireless communications service surcharge, under County Law Article 6.
- Receipts from the sale of telecommunication services to air carriers solely for the purpose of air safety and navigation, if you are an organization defined by Tax Law section 186-e.2(b)(3).
- Taxes imposed by New York State or its municipalities or the federal government, when you are merely a collection agency for the tax authority (such as for state and local sales tax).
- Receipts from the sale of cable television and radio programming. *Cable television and radio programming* means the transmitting to subscribers of programs broadcast by one or more television or radio stations, or any other programs originated by any person by means of wire, cable, microwave, or any other means. (Note: telecommunication services provided to a cable television or radio provider, for the purposes of broadcasting programs to subscribers, are subject to tax under section 186-e.)

In addition, include any deduction for bad debts from all transactions on telecommunication charges subjected to tax under section 186-e, when the debt has become worthless in accordance with consistently applied GAAP.

Line 25 — If you are a reseller of telecommunication services but not an interexchange carrier, local carrier, or a facilities-based cellular common carrier, you are allowed a credit for tax paid when you resell the services. The credit operates so that the tax on the resale will be applied only to the difference between the gross charge imposed on resale and the amount you paid to acquire the service resold. Compute the credit by multiplying your cost to purchase the service by the tax rate.

Example: A telephone company sells a telecommunication service to a reseller for \$2 for resale. The reseller, who is not an interexchange carrier or local carrier, resells the service for \$6. The reseller owes a tax on the difference of \$4, or \$.10 (\$4 x 2.5%). When reporting on the resold service, the reseller includes the gross charge of \$6 on line 22, an excise tax computed of \$.15 (\$6 x 2.5%) on line 24, and a credit of \$.05 (\$2 x 2.5%) on line 25.

Note: You may request a refund or credit in lieu of applying this credit against your tax liability. See the instructions for lines 15a and 15b.

Line 26 — To prevent multijurisdictional taxation, you are allowed a credit on any interstate or international telecommunication service, upon proof that you paid a like tax to another state or country. The amount of the credit will be the amount lawfully due and paid to the other state or country, but it may not reduce the tax due to less than zero.

Note: You may request a refund or credit in lieu of applying this credit against your tax liability. See the instructions for lines 15a and 15b.

Line 27 — Enter any credits claimed, including the credit for long-term care insurance, the security officer training tax credit, or the biofuel production credit. Attach the appropriate forms to your return. Refer to instructions for line 15a and 15b.

Schedule B — MTA surcharge related to telecommunication services (Tax Law section 186-c.1(b))

The MTA surcharge is imposed on charges derived from the MCTD. The rate is 17% of the state tax rate that was in effect on September 30, 1998. Therefore, the MTA rate is 0.595% (0.17 x 0.035 = 0.00595 = 0.595%).

All of the definitions and instructions in Schedule A apply to the MTA surcharge computed in Schedule B, with any necessary modifications and limitations, including substituting the words *Metropolitan Commuter Transportation District*, or *MCTD*, for the words *New York State* where appropriate. Accordingly, the tax applies to gross charges from (1) any intra-MCTD telecommunication services, (2) any inter-MCTD telecommunication services that originate or terminate in the MCTD and are charged to a service address in the MCTD (including intrastate, interstate, and international telecommunication services), (3) private telecommunication services attributable to the MCTD, and (4) mobile telecommunications services provided by a home service provider where the place of primary use is in the MCTD.

Composition of prepayments claimed on line 5

If you need more space, write **see attached** in this section and attach the separate sheet(s) showing all relevant prepayment information. Transfer the total shown on the attached sheet(s) to line 48.

Third-party designee

If you want to authorize another person (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested.

If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those

services for you, 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 a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot change the PIN. The authorization will automatically end on the due date (without regard to extensions) for filing your next year's tax return.

Signature

The return must be certified by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer authorized by the taxpayer corporation.

The return of an association, publicly traded partnership, or business conducted by a trustee or trustees must be signed by a person authorized to act for the association, publicly traded partnership, or business.

If an outside individual or firm prepared the return, the signature of the person and the name, address, and identification number of the firm must be included. Failure to sign the return will delay the processing of any refunds and may result in penalties.

Your rights under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a Tax Department decision, and when your appeal rights have been exhausted and you need to understand the Tax Department's enforcement capabilities. For a complete copy of the information contained in all of these statements, see Publication 131, *Your Rights and Obligations Under the Tax Law*. For a copy, you may visit our Web site or call toll free (see *Need help?* below).

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Corporation Tax Information Center: 1 888 698-2908

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



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 1 800 972-1233.

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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.