



DTF-672
(7/08)

New York State Department of Taxation and Finance

Election to Participate in the Tax Shelter Voluntary Compliance Initiative

Tax Law — Articles 9, 9-A, 22, 30, 30-A, 30-B, 32, and 33

All filers must enter tax period:

Beginning Ending

Section 1 — Taxpayer information *(see instructions, Form DTF-672-1)*

| | | | |
|-----------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------------------|
| Name(s) as shown on your return | | Taxpayer identification number as shown on page 1 of your return | |
| Spouse's name <i>(for individuals, if applicable)</i> or contact name <i>(for businesses)</i> | | Spouse's identification number <i>(if applicable)</i> | |
| Mailing address <i>(number and street or PO Box)</i> | | Form number of return attached | |
| City, village, town, or post office | | Type of entity if other than an individual | |
| State | ZIP code | Country | If currently under NYS audit, enter audit case ID # and auditor name |
| Daytime telephone number with area code () | Combined and consolidated group information | | E-mail address |

Section 2 — Voluntary Compliance Initiative (VCI) options *(see instructions)*

You must complete a Form DTF-672 for each tax year and for each tax return you are filing. You must elect one option for each tax year for which you are filing a tax return. You do not have to elect the same option for all tax years. However, once made, the election is irrevocable.

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Option 1 - Without appeal rights <input type="checkbox"/> I elect to participate in the VCI under Option 1 for the tax period indicated above. I understand this option is irrevocable, and waive the right to file a claim for credit or refund for any amounts paid under this option. | Option 2 - With appeal rights <input type="checkbox"/> I elect to participate in the VCI under Option 2 for the tax period indicated above. I understand this option is irrevocable, and retain the right to file a claim for credit or refund for any amounts paid under this option. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Section 3 — Tax shelter information *(see instructions; attach a separate schedule if necessary)*

| Promoter's name and address | | Internal Revenue Service (IRS) Notice number <i>(if other than an IRS Notice number, explain)</i> | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------|
| Partnership's or other entity's name | | Partnership's or other entity's employer identification number (EIN) | | |
| Entity involved in transaction | Total loss, expense, or deduction amount | Ordinary loss amount | Capital loss amount | Tax return <i>(form, schedule, line item)</i> |
| | | | | |
| | | | | |
| Are you under audit, or have you been audited or participated in a settlement for this tax shelter by the IRS or another tax jurisdiction? <i>(Mark an X in one box.)</i> | | If Yes, enter the name of the tax jurisdiction and the tax years. | | |
| Yes <input type="checkbox"/> No <input type="checkbox"/> | | | | |

Section 4 — Perjury statement *(see instructions)*

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and to the best of my knowledge it is true, correct, and complete. Taxpayer participation in the voluntary compliance initiative will not be considered evidence that the taxpayer engaged in a tax avoidance transaction.

| | | |
|-----------|----------------|------|
| Signature | Official title | Date |
| | | |
| Signature | Official title | Date |
| | | |

Mail Form DTF-672, your tax return, and payment to:

NYS DEPARTMENT OF TAXATION AND FINANCE, TAX SHELTER DISCLOSURE, PO BOX 22104, ALBANY NY 12201-2104

If you are using a private delivery service, see the instructions for the address to use.

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