NEW YORK STATE 2025

Department of Taxation and Finance

Tax Shelter Reportable Transactions

Attachment to New York State Return

Tax Law - Article 1, Section 25(a)(1)

DTF-686

All filers must enter tax period:

beginning _____ ending _____

Name as shown on your return	Taxpayer identification number shown on page 1 of your tax return
Spouse's name *(for personal income tax, if applicable)*	Spouse's identification number *(if applicable)*

Mailing address *(number and street or PO Box)*		
City, village, town, or post office	State	ZIP code
Taxpayer's email address		

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in each box that applies *(see instructions, Form DTF-686-I)*.

A. ● ☐ Listed transaction

B. ● ☐ Confidential transaction

C. ● ☐ Transaction with contractual protection

D. ● ☐ Loss transaction

E. ● ☐ Transaction with brief assets holding period

F. ● ☐ Transaction of interest

2 Enter the total number of IRS Forms 8886 that are attached to this form .... ● **2** _____

3 Enter the applicable codes for each federal listed transaction being reported *(see instructions)*.

● ☐ ● ☐ ● ☐ ● ☐ ● ☐ ● ☐ ● ☐ ● ☐ ● ☐ ● ☐

4 Identify the type of New York reportable transactions. Mark an **X** in each box that applies *(see instructions)*.

A. ● ☐ New York listed transaction

B. ● ☐ New York confidential transaction

C. ● ☐ New York transaction with contractual protection

5 Enter the total number of New York Forms DTF-686-ATT that are attached to this form .... ● **5** _____

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure
(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer	Signature of authorized officer	Official title	
	Email address of authorized officer		Telephone number ( )	Date

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