



Group Affidavit

Submit with: Form TR-99, IT-203-GR, IT-203-S, or IT-203-TM

State of _____

County of _____

Special NYS identification number (see instructions)

_____ being duly sworn, states:

I reside at _____ in the city/town/village/borough, etc.,

of _____, State of _____, ZIP code _____

1. Partnerships or S corporations - I am a partner in the firm of _____

or a shareholder of _____, which is described in the accompanying application, Form TR-99, or group return, Form IT-203-GR or Form IT-203-S, whichever is applicable, for the tax year ending

the ____ day of _____, 20 ____ ; or

2. Athletic teams - I am associated with the group, which is described in the accompanying application, Form TR-99, or group return, Form IT-203-TM, whichever is applicable, for the tax year ending

the ____ day of _____, 20 ____ .

I have been duly and properly designated and authorized under the laws of the State of New York and the laws of any other state, if applicable, to act as agent, for the purposes described herein, for each and every New York:

- nonresident partner
- nonresident shareholder
- nonresident team member

(hereinafter referred to as *group members*) named, listed or otherwise described in the accompanying application or group return, and any schedule or list appended thereto, which application or group return I am signing and filing with the New York State Department of Taxation and Finance on behalf of the group members.

As agent, I am authorized to receive confidential information and to perform any and all acts that each of the group members can perform with respect to making, executing, and filing this application or return. By reason of this delegation of authority from each of the group members, I am acting as a common partner or group representative (hereinafter referred to as *group agent*) pursuant to 20 NYCRR sections 151.17 and 151.18 of the Regulations of the New York Commissioner of Taxation and Finance.

I am submitting this affidavit with the understanding that the New York State Department of Taxation and Finance will rely upon it; and I am aware that offering a false instrument for filing is a class A misdemeanor or a class E felony under the New York State Penal Law; and supplying false information, filing a false return and aiding or assisting in the giving of fraudulent returns, reports, statements, or other documents constitute misdemeanors and felonies under Article 37 of the New York State Tax Law.

Sworn to before me this _____ day of _____, 20 ____

Notary Public
My commission expires _____

Signature of group agent

Print name beneath signature

()
Daytime phone number

E-mail address



Instructions for Form DTF-350

General information

Form DTF-350, *Group Affidavit*, may be used to establish that a group agent is authorized to act for those group members when a partnership, New York S corporation, or athletic team is requesting permission (or reinstatement of permission) to file a group return on behalf of its group members.

Group agent

A group agent must be appointed and designated by each member of a group requesting permission (or reinstatement of permission) to file a group return. The group agent must have legal authority to act as an agent in matters relating to the group return, for all group members participating in the return. The group agent is required to sign the group return, and any communications from the Tax Department will be sent to the group agent. Any notices required by law, such as notices of deficiency and notice and demands, will be sent to the group agent as well as to the individual group member involved. In addition, the group agent will be personally liable for only those penalties relating to making or signing an erroneous, false, or fraudulent return, but only if the agent was actually responsible for the error.

Specific instructions

Name, address, and group identification information

Form DTF-350 must be completed by the group agent. Enter your state and county of residence, name, and address. If you are filing this form with a group return, also enter the special NYS identification number assigned to the group. Complete item 1 or 2, whichever is applicable, identifying the group you are representing. Mark an **X** in the appropriate box identifying the class of group members being represented.

Signature

This form must be signed by the group agent and notarized.

Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back Form DTF-350.

When to file

Form DTF-350 must be submitted with Form TR-99, *Application for Permission to File a Group Return*. Form DTF-350 must also be submitted with the initial group return when filed and submitted with all group returns when filed, for subsequent years, regardless of whether the group members have changed.