



# Partnership Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2009

Do not mail this form to the Tax Department. Keep for your records.

## General instructions

If you are a return preparer who is subject to the New York State electronic filing (e-file) mandate, you are required to e-file returns and extensions unless an authorized member or general partner of the partnership elects not to e-file, or there is reasonable cause why you cannot e-file the return or extension.

You must complete a separate Form TR-800-PT for each Form IT-204, *Partnership Return*, or Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*.

You must complete and retain this form for each tax return and extension an authorized member or general partner of the partnership opts out of e-filing, or if there is other reasonable cause why the return or extension cannot be e-filed.

You are not required to complete or retain Form TR-800-PT if your approved New York e-file software does not support one or more forms included in the partnership's tax return (e.g., Form IT-248, *Claim for Empire State Film Production Credit*). However, if your e-file software does not support the e-filing of

extensions, you must e-file them directly on the Tax Department Web site (at [www.nystax.gov](http://www.nystax.gov)).

**If an authorized member or general partner elects to opt- out of e-filing:** The authorized member or general partner of the partnership must complete Part 1. The tax return preparer must complete Part 2. Please note that an alternative signature can be used by a paid preparer as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at [www.nystax.gov](http://www.nystax.gov) and click on the *Find publications, regs & laws* link to find this document.

Separate Forms TR-800-PT are required if an authorized member or general partner of the partnership opts out of e-filing both the tax return and the extension.

**If the tax return preparer cannot e-file due to reasonable cause:** The authorized member or general partner of the partnership is not required to complete Part 1 or sign Form TR-800-PT. The tax return preparer must complete Part 2.

**Do not mail Form TR-800-PT to the Tax Department.** Tax return preparers must keep this form for three years and present it to the Tax Department upon request.

## Part 1 — Partnership information *(to be completed by an authorized member or general partner if opting out of e-file)*

|   |   |   |   |
|---|---|---|---|
| Partnership name  |   | Partnership employer identification number      |   |
| Mailing address <i>(number and street or rural route)</i> |   | Apartment number                                | Telephone number<br>( )   |
| City, village, or post office                             |   | State   | ZIP code  |
| Mark an <b>X</b><br>in one box:                           | <input type="checkbox"/> I elect not to e-file the extension request.<br><input type="checkbox"/> I elect not to e-file the return. | Return type <i>(mark<br/>an X in one box)</i> : | <input type="checkbox"/> IT-204<br><input type="checkbox"/> IT-204-LL |

Reason *(optional)*: \_\_\_\_\_

Authorized member or general partner's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print your name and title: \_\_\_\_\_

## Part 2 — Tax return preparer information *(to be completed by tax return preparer for all extension requests and tax returns that are not e-filed)*

|   |  |                                |          |
|---|--|--------------------------------|----------|
| Tax return preparer's signature                           |  | Date                           |          |
| Print preparer's name                                     |  | SSN/PTIN                       |          |
| Firm's name <i>(if applicable)</i>                        |  | Employer identification number |          |
| Mailing address <i>(number and street or rural route)</i> |  | Telephone number<br>( )        |          |
| City, village, or post office                             |  | State                          | ZIP code |

I am not electronically filing this taxpayer's extension request or tax return due to reasonable cause.

Explanation: \_\_\_\_\_

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