

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-82 (26)C  
Corporation Tax  
December 17, 1982

Disclosure of Names of Corporations Subject To Tax under Article 9, Section 182a.

Section 202 of Article 9 of the Tax Law has been amended to allow the release of the Names of Corporations Subject to Tax under Article 9, Section 182a to any other corporation subject to tax under Article 9, Section 182a.

Every "oil company" as defined in Subdivision 2 of Section 182a of Article 9 of the Tax Law may obtain a list of corporations subject to such tax. In order to obtain the list, a request should be submitted to:

Chief, Oil Tax Audits  
Department of Taxation and Finance  
Building #9, 4th Floor  
State Office Building Campus  
Albany, N.Y. 12227  
Telephone (518) 457-4397

The request should include a statement, signed by an officer, as follows:

I \_\_\_\_\_, \_\_\_\_\_, of  
Name of Officer Title

\_\_\_\_\_ do hereby certify that  
Name of "oil company"

\_\_\_\_\_ is an "oil company" pursuant  
Name of "oil company"

to Subdivision 2 of Section 182a of Article 9 of the Tax Law.

\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Date

The list will be released only to corporations subject to tax under Article 9, Section 182a of the Tax Law.