

Group Returns for Nonresident Athletic Team Members
Additional Information

As a result of regulations adopted on January 9, 1997, and comments received on the original TSB-M, the following changes are being made to the group return rules as explained in TSB-M-96(5)I. Page numbers refer to the original TSB-M.

Group Agent and Powers of Attorney (page 2) - In lieu of submitting individual powers of attorney, the team may submit other evidence that establishes the group agent's authority to act on behalf of the qualified electing nonresident members with respect to the group return. This other evidence must be acceptable to the Department. If the team wishes to submit other evidence, it should not submit powers of attorney with Form PR-99. Instead, the team must attach a statement to the form describing the evidence it wishes to submit. We will notify the team if the evidence is acceptable.

Listing of Members - In those cases where a list of members participating in the group return must be submitted to the Department (for example, when requesting an extension of time, page 5), the list may be arranged in **either** alphabetical order or social security number order (ascending or descending).

Estimated Tax Payments (page 5) - The third paragraph of this section requires the team to attach a schedule to the first group estimated tax installment, showing the names of the participating members and certain other information. The group return regulations also require this schedule. However, the Department has determined that this schedule is no longer necessary. Accordingly, when making the first estimated tax payment, the team only needs to complete Form IT-2105 and submit it along with a payment of the estimated tax due.