



Possible Deferral of the Collection of Back Income Taxes Owed for Members of Reserve Forces, Armed Forces and National Guard

Because of the ongoing military actions in Afghanistan and the service related efforts resulting from the terrorist attacks of September 11, 2001, Governor Pataki is reminding members of the Armed Forces, Reserve Forces and National Guard that they may qualify for the relief available under the New York State Soldiers' and Sailors' Civil Relief Act.

The Act provides relief to regular members of the Armed Forces, and members of both the Reserve Forces and National Guard who have been called to active duty, who owe back income taxes to New York State. They may qualify for a deferral of the collection of back income taxes owed if they can show that their ability to pay the taxes is impaired because of their military service. The deferral only applies to income taxes that became due before or during the military service, and extends the payment deadline to six months after active military service ends. No interest or penalty accrues during the deferral period.

To take advantage of the deferral, a taxpayer must show both an inability to pay the tax and that this inability resulted from military service. A taxpayer must have received a notice of tax due, or be on an installment agreement with New York State before applying for the deferral.

If you have received a billing or collection document and believe that you qualify for this deferral, please write "**Military Duty Deferral Request**" on the top of the document received, attach an explanation concerning how the military service has created an inability to pay, and send the document and explanation back in the return envelope. If you currently have an installment payment agreement or make automated payments with New York State Department of Taxation and Finance and believe that you qualify, please call **1-877-281-6711** and inform the representative about your situation.

Taxpayers who are members of the military serving in the combat zone may be eligible for significant New York State tax relief as explained in *Important Notice N-02-5, Tax Relief for Individuals Serving In and In Support of the Afghanistan Combat Zone*. Taxpayers who have a liability for a New York State tax other than personal income tax may be eligible for the interest rate benefit described in *Important Notice N-02-4, Interest Rate Benefit Allowable under the Federal Soldiers' and Sailors' Civil Relief Act*. For information about obtaining these notices, see the Need Help box below.

Need Help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week

1 800 748-3676



Internet access: www.tax.state.ny.us
(for forms, publications, your refund status, to check your estimated tax account, and other information)



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m.(eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227