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**Important Notice**

**August 2006**

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**Personal Income Tax Relief Retroactive to 2004  
for Members of the New York State Organized Militia**

Recent legislation has amended Tax Law section 612(c)(8-b) relating to the subtraction modification allowed for members of the New York State organized militia called to active duty within New York State.

For tax years beginning on or after January 1, 2004, a subtraction modification is allowed in computing New York adjusted gross income for income received as a member of the New York State organized militia for performing active service within New York State. The active service must be due to:

- state active duty orders issued under New York Military Law section 6.1, or
- active service of the United States pursuant to federal active duty orders, for service other than training, issued under United States Code Title 10.

Previously, the subtraction modification was provided only to those members of the New York organized militia for performing active service within New York State due to state active duty orders issued under Military Law section 6.1. Members of the New York organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

If you have included this income on your 2004 or 2005 personal income tax return and did not make the subtraction modification, you may claim a refund by filing an amended return on Form IT-201-X, *Amended Resident Income Tax Return*, or Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*.

If your 2005 personal income tax return due date has been extended and you have not yet filed your 2005 return, follow these instructions:

If filing Form **IT-150**, *Resident Income Tax Return*, include the applicable income in line 19, and write **S-8** in the white *Identify* area.

If filing Form **IT-201**, *Resident Income Tax Return*, include the applicable income in line 31, and write **S-6** in the white *Identify* area.

If filing Form **IT-203**, *Nonresident and Part-Year Resident Income Tax Return*, include the applicable income in line 29 (federal and New York State amount columns), and write **S-35** in the white *Identify* area.

For information on additional tax relief available for members of the New York State organized militia and members of the United States armed forces, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

You can obtain forms on our Web site at [www.nystax.gov](http://www.nystax.gov) or by calling 1 800 462-8100. If you need further assistance, please call our Taxpayer Contact Center at 1 800 225-5829.