



ST-810 Quarterly Instructions

Instructions for Form ST-810 New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers

For 2nd quarter tax period:
June 1, 2024, through August 31, 2024

New

Sales and Use Tax Exemption for Residential Energy Storage Systems Equipment

Effective **June 1, 2024**, through **May 31, 2026**, receipts from retail sales of residential energy storage systems equipment and the service of installing these systems are exempt from state and local sales and use taxes.

In addition, receipts from the sale of electricity related to energy storage systems equipment may be exempt from state and local sales and use taxes under certain conditions.

For more information, see TSB-M-24(1)S, *Sales and Use Tax Exemption for Residential Energy Storage Systems Equipment*, or visit www.tax.ny.gov (search: TSB-M-24(1)S).

General information

Use Sales Tax Web File

As a sales tax vendor, you **must** use Sales Tax Web File to file Form ST-810 if:

- you are subject to the corporation tax e-file mandate; **or**
- you meet all three of the following conditions:
 - prepare tax documents yourself, without the assistance of a tax professional;
 - use a computer to prepare, document, or calculate your required filings; and
 - have broadband Internet access.

To Web File, create a Business Online Services account. See Create Business account or visit www.tax.ny.gov (search: *create*).

File a complete return

When you file your sales tax return with the Tax Department:

- include **all pages** of all the forms you completed, even if you did not make entries on some of the pages;
- enter your sales tax identification number, name, and address on **page 1** of the return;
- enter your identification number and name on **page 1** of any schedules you are required to file; and
- enter your identification number in the box at the **top of each page** of the return and all schedules.

Filing requirements

Quarterly filing: If you are presently required to file part-quarterly (monthly) returns and your total taxable receipts, purchases subject to tax, rents, and amusement charges amounted to **less than \$300,000 in every one of the last four quarters**, or you are a distributor as defined under Article 12-A selling motor fuel or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters, you may request conversion to quarterly filing. To change your filing status, contact the Sales Tax Information Center; see *Need help?*. If you fail to file a return on time, you may be subject to penalty and interest charges.

Questions?

For the latest guidance and resources for sales tax, see *Sales and use tax* or visit www.tax.ny.gov (search: *sales*). If you are a new filer, see *Welcome, new vendors* or visit www.tax.ny.gov (search: *welcome*) to learn about your obligations and for new vendor resources.

If you do not have Internet access, you can call our Sales Tax Information Center for assistance (see *Need help?*).

Specific instructions

Has your address or business information changed?

If you need to update your **sales tax mailing address**, call the Sales Tax Information Center (see *Need help?*) or enter your correct address on Form ST-810. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner or officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can get these forms from our website or by phone. See *Need help?*.

No tax due?

You must file a return even if you have no taxable sales, purchases, or credits to report. To complete a no-tax-due part-quarterly (monthly) return:

1. Complete Step 1.
2. Write **none** in boxes 12, 13, and 14 in Step 3 on page 3.
3. Complete Step 9.

If you file your no-tax-due return late, we will charge you a **\$50 penalty**.

Is this your final return?

If you have permanently discontinued your business, mark an **X** in the box and complete Step 2.

Are you claiming any credits?

As a registered vendor, you can claim a credit for sales tax you overpaid, paid by mistake, or collected but then repaid to your customers. You can apply the credit to reduce the tax you owe on your sales tax return.

If you are claiming credits on this return or any schedules:

1. Mark an **X** in the box and enter the amount of credits claimed.
2. Complete and submit Form ST-810-ATT, *Quarterly Schedule CW for Part-Quarterly (Monthly) Filers*, with this return.
3. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address in the instructions with documentation to substantiate your claim.

Exceptions

This does **not** apply to:

- credits reported in Step 5 of Form ST-810 (credit for prepaid tax on cigarettes or overpayment being carried forward from a prior period); or
- credit for prepaid tax on fuel reported in Step 6 of Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly (Monthly) Filers*.

Step 1: Return summary

Gross sales and services

In box 1, enter the total taxable, nontaxable, and exempt sales and services from:

- your New York State business locations, and
- locations outside New York State delivered into the state, including those facilitated for marketplace sellers.

Do **not** include:

- sales tax, or
- sales from Form ST-810.10.

Nontaxable sales

In box 1a, include all sales not subject to tax, whether or not an exemption document was required from the purchaser.

Example: *A grocery store sells both taxable and nontaxable items, such as canned fruit. No exemption document is required from the purchaser because canned fruit is an exempt food item. The store includes the amount from these sales of canned fruit in this figure.*

Example: *An auto parts store sells oil filters to a repair shop. The repair shop issues Form ST-120, Resale Certificate, to the auto parts store. The auto parts store includes the amount from these sales of oil filters in this figure.*

Step 2: Final return information

You must file a final sales tax return if you:

- cease business operations;
- sell, transfer, or assign your business; or
- change the entity type of your business, such as from a sole proprietorship to a corporation (note: this requires registration of the new entity, in addition to filing a final return for the old entity).

After receiving your final return, we will inactivate your sales tax account.

If you discontinue your business and do not file a final tax return, we may bill you for penalties for failing to file tax returns, which could lead to collection activities.

For more information, see Tax Bulletins *Filing a Final Sales Tax Return* (TB-ST-265) and *Amending or Surrendering a Certificate of Authority* (TB-ST-25) or visit www.tax.ny.gov (search: *bulletins*).

Business sold or discontinued

If you are closing your business, mark an **X** in the box that most closely matches the reason why. If none of them are appropriate, mark an **X** in the *Other* box and enter a brief description of the reason you are filing a final return.

If you intend to sell your business or its assets, you must give the purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets*. You must also collect any sales tax due on the sale of your business assets and remit it with your final return.

Business form changed

If you are changing your entity type (for example, you were a sole proprietor and you are now changing to a partnership), you must:

- file a final return, as if you were selling or transferring your business;
- apply for a new Certificate of Authority at least 20 days before the change in business form takes place (Certificates of Authority are not transferable); and
- file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, with the Tax Department at least 10 days before the change takes place.

Step 3: Calculate sales and use taxes

If you are filing Form ST-810.10, enter the amount from box 18 of that schedule in box 2 on page 2 of this return.

If you are filing Form ST-810.13, *Quarterly Schedule E for Part-Quarterly (Monthly) Filers*, enter the amount from box 1 of that schedule in box 2a on page 2 of this return.

If you are filing:

- Form ST-810.2, *Quarterly Schedule A for Part-Quarterly (Monthly) Filers*;
- Form ST-810.3, *Quarterly Schedule B for Part-Quarterly (Monthly) Filers*;
- Form ST-810.7, *Quarterly Schedule H for Part-Quarterly (Monthly) Filers*;
- Form ST-810.5, *Quarterly Schedule N for Part-Quarterly (Monthly) Filers*;
- Form ST-810.8, *Quarterly Schedule T for Part-Quarterly (Monthly) Filers*; or
- any combination of these;

enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of this return.

Columns A and B: Taxing jurisdiction and code

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction where the sale was made and delivered, and where the purchase was used. Do **not** report any sale or purchase on these jurisdiction lines if you reported them on a separate schedule.

Note: The Metropolitan Commuter Transportation District (MCTD) consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. For more information, see Tax Bulletin *Sales Tax Rates, Additional Sales Taxes, and Fees* (TB-ST-825) or visit www.tax.ny.gov (search: *bulletins*).

Reporting sales of residential solar energy systems equipment outside the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers

For sales and installations of qualifying residential solar energy systems equipment, report receipts for the jurisdiction where each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred:

- in a jurisdiction outside the MCTD, use the *New York State only 4% tax rate line* (code NE 0021) on page 2 to claim a credit for the New York State sales tax; or
- in the MCTD, use the *New York State/MCTD 4³% tax rate line* (code NE 8061) on page 3 to claim a credit for the New York State and MCTD taxes.

When claiming a credit, report the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, show the negative using a minus sign (-).

In this section, do **not** report sales and installations made in localities where these sales are fully exempt from tax due to a local exemption. Report these sales in Step 1 on page 1, as part of your gross sales.

Special reporting rules for residential sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax.

For these cities, report receipts from sales and installations of residential solar energy systems equipment using the blank lines at the end of Step 3. Enter the taxing jurisdiction (city), jurisdiction code, and tax rate for the jurisdiction where each sale was made and delivered.

For your return to be properly processed, at the top of page 1 of your return, you must write **Solar energy exemption** and the names of the cities you are reporting these sales for.

Tax rates for residential sales and installations in cities imposing a local tax		
City solar equipment	Jurisdiction code	Tax rate
Auburn	AU 0562	2%
Rome	RO 3013	1½%
Utica	UT 3019	1½%
Glens Falls	GL 5203	1½%
Mount Vernon	MO 5520	2½%
New Rochelle	NE 6523	2½%
White Plains	WH 5563	2½%
Yonkers	YO 6519	3%

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, or visit www.tax.ny.gov (search: 718s), for a listing of the local jurisdictions that enacted this exemption and for the rates in the localities that did not enact this exemption.

Reporting sales of commercial solar energy systems equipment outside the cities of Ithaca, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of qualifying commercial solar energy systems equipment are exempt from the New York State, MCTD, and some local taxes. For sales and installations of qualifying commercial solar energy systems equipment, report receipts as you would for residential sales and installations outside the specified cities.

Special reporting rules for commercial sales and installations made within the cities of Ithaca, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of commercial solar energy systems equipment in the cities listed below are subject to local tax.

For these cities, report receipts from sales and installations of commercial solar energy systems equipment using the blank lines at the end of Step 3. Enter the taxing jurisdiction (city), jurisdiction code, and tax rate for the jurisdiction where each sale was made and delivered.

For your return to be properly processed, at the top of page 1 of your return, you must write **Solar energy exemption** and the names of the cities you are reporting these sales for.

Tax rates for commercial sales and installations in cities imposing a local tax		
City solar equipment	Jurisdiction code	Tax rate
Ithaca	IT 5001	1½%
Mount Vernon	MO 5520	2½%
New Rochelle	NE 6523	2½%
White Plains	WH 5563	2½%
Yonkers	YO 6519	3%

See Publication 718-CS, *Local Sales and Use Tax Rates on Sales and Installations of Commercial Solar Energy Systems Equipment*, or visit www.tax.ny.gov (search: 718cs) for a listing of the local jurisdictions that enacted this exemption and for the rates in the localities that did not enact this exemption.

Reporting sales of electricity under solar power purchase agreements

For sales of electricity generated by residential or commercial (nonresidential) solar energy systems equipment and sold under a written solar power purchase agreement, report receipts on Form ST-810.3, *Quarterly Schedule B for Part-Quarterly (Monthly) Filers*.

Reporting sales of commercial fuel cell systems equipment and services to such equipment

For sales of commercial fuel cell systems equipment and installation and maintenance services to such equipment, report receipts for the jurisdiction where each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred:

- in a jurisdiction outside the MCTD, use the *New York State only* 4% tax rate line (code NE 0021) on page 2 to claim a credit for the New York State sales tax; or
- in the MCTD, use the *New York State/MCTD* 4% tax rate line (code NE 8061) on page 3 to claim a credit for the New York State and MCTD taxes.

When claiming a credit, report the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, show the negative using a minus sign (-).

Sales are exempt from local sales and use taxes **only if** the jurisdiction imposing the tax elects to provide this exemption. See Publication 718-FC, *Local Sales and Use Tax Rates on Commercial Fuel Cell Systems Equipment, Electricity, and Hydrogen*, or visit www.tax.ny.gov (search: 718fc) for more information.

Reporting sales of nonresidential electricity and hydrogen from commercial fuel cell systems equipment

For sales of electricity and hydrogen from commercial fuel cell systems equipment, report receipts on Form ST-810.3, *Quarterly Schedule B for Part-Quarterly (Monthly) Filers*.

Column C: Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. Do **not** include sales tax in this amount.

Credits against sales and services

Credits that can be identified by locality must be reported on the appropriate line in Step 3. If the result is a negative number, show the negative using a minus sign (-). Examples of such credits include:

- tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction;
- tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction that was shipped for use in another jurisdiction;
- tax paid on canceled sales, returned merchandise, and bad debts;
- tax paid on construction materials that were resold or incorporated into realty in another jurisdiction; and
- tax paid by a veterinarian for drugs and medicines used in certain veterinary services.

Column D: Purchases subject to tax

Purchases outside New York State: Report the total amount you paid for tangible personal property and services used in your business in New York State on which no New York State tax was paid.

Purchases in New York State in one jurisdiction for use in another jurisdiction: Report the total amount paid for any tangible personal property or services purchased for use in your business if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for the tax you paid on the jurisdiction line where you originally paid the tax.

In Column D, do **not** include:

- purchases of property or services purchased for resale,
- purchases of property or services that are exempt from sales tax, or
- taxable sales and services reported in Column C.

Column E: Tax rate

Tax rates for the period are printed in Column E in percentage formats.

Column F: Sales and use tax

For each jurisdiction where you reported sales, purchases, or credits:

1. Add the amounts in Columns C and D.
2. Multiply the total by the tax rate in Column E.
3. Enter the result in Column F.

This result may be a net credit, which you should show as negative using a minus sign (-).

Note: You must remit with your return the total amount you collected as tax—even if the amount you collected is more than the tax due.

Column totals

On page 2:

1. Separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotalling each column.
2. Transfer the boxes 6, 7, and 8 amounts to page 3, boxes 9, 10, and 11, respectively.

On page 3:

1. Separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column.
2. Enter the box 14 amount in Step 6.

Step 4: Calculate special taxes

1. On the appropriate lines in Column G, enter the taxable receipts from sales or uses of:
 - passenger car rentals,
 - peer-to-peer car sharing,
 - information and entertainment services furnished via telephony and telegraphy, and
 - vapor products.
2. Multiply the *Taxable receipts* (Column G) by the *Tax rate* (Column H).
3. Enter the result in *Special taxes due* (Column J).

Total special taxes

Add the six lines in Column J and enter the total in box 15a.

Step 4a: Calculate fees

Waste tire management fee

Report all waste tire management fees you collected on new tires sold at retail.

1. Enter the number of items subject to the fee in Column K.
2. Multiply the number of items subject to the fee (Column K) by the fee due per item (Column L).
3. Enter the result in *Fees due* (Column M) and box 15b.

Total special taxes and fees

1. Add boxes 15a and 15b.
2. Enter the result in box 15c. Also enter the box 15c amount in Step 6.

Step 5: Other tax credits and advance payments

Credit for prepaid sales tax on cigarettes

Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

Overpayment being carried forward from a prior period

If you filed a return for a prior period that had a negative balance due, and you submitted a Form AU-11 that we already approved, enter the amount you would like to claim as a credit on this return.

Advance payments

Enter the total amount remitted on part-quarterly (monthly) sales tax returns (Form ST-809; no receipts required) and any advance payments.

Total tax credits, advance payments, and overpayments

Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

Step 6: Calculate taxes due

1. Enter the amounts from box 14, *Column totals*; box 15c, *Total special taxes and fees*; and box 16, *Total tax credits, advance payments, and overpayments* in the appropriate spaces.
2. Add boxes 14 and 15c, then subtract box 16.
3. Enter the result in box 17.

Step 7: Determine penalty and interest

If you are filing your return late, not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount due, which you can find in box 17, *Taxes due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation*. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by using our *Penalty and Interest Calculator* (visit www.tax.ny.gov and search: *penalty*), or you may call the Sales Tax information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 18.

Penalty computation

For failure to file a return on time with **no tax due**, the penalty is \$50.

For failure to file a return on time **with tax due**, the penalty is:

- **for 1 through 60 days late**, 10% (0.1) of the tax due for the first month plus 1% (0.01) of the tax due for each month thereafter, but in no instance less than \$50.

- **for 61 or more days late**, the greater of:
 - 10% (0.1) of the tax due for the first month plus 1% (0.01) tax due for each month thereafter, not to exceed 30% (0.3); or
 - the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.

For failure to pay tax, even when the return is filed on time, the penalty is 10% (0.1) of the tax due for the first month, plus 1% (0.01) of the tax due for each additional month, up to 30% (0.3).

Step 8: Calculate total amount due

If you are filing late and you entered penalty and interest in box 18, add box 18 to box 17 (*Taxes due*) and enter the result in box 19.

If you are not entering penalty and interest, enter the box 17 amount as your *Total amount due* in box 19.

Amount paid

In box 20, enter the amount you are paying with this return, which should match the amount due in box 19.

We will charge you penalty and interest if you do not pay the total amount due.

Payment information

Make your check or money order payable in U.S. funds to **New York State Sales Tax**.

On your check or money order, write:

- your sales tax identification number,
- **ST-810**, and
- the last day of the filing period shown on the front of this return.

Enclose your payment with Form ST-810 to ensure it is credited correctly to your account.

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

If the total amount due is an overpayment

If the total amount due is an overpayment, you may either apply for:

- a credit to claim on your next return, or
- a refund.

To apply for a credit on your next return or a refund, you must:

- file Form AU-11, or
- if the overpayment is for prepaid sales tax on motor fuel or diesel motor fuel sold at retail, file:
 - Form FT-949, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*;
 - Form FT-950, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations*;
 - Form FT-1007, *Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations*; or
 - Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Do **not** attach the refund application (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) to your return. You **must** file the application **separately** and mail it to the address on that form.

Step 9: Sign and mail this return

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, email address, and any five-digit number the designee chooses as their personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department.

If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

Signatures required

Web File

Your return will be considered electronically signed once the Web File process has been completed.

Paper return (if you are not required to Web File)

If you are a sole proprietor, you must sign the return and include your title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and include their title, email address, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and include their preparer identification number, address, and telephone number.

Be sure to keep a copy of your completed return for your records.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code.

Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information, see tax preparer registration requirements, or visit www.tax.ny.gov (search: *registration*).

Where to file your return and attachments

If you are not required to Web File, mail your completed return, attachments, and payment to:

NYS SALES TAX PROCESSING
PO BOX 15172
ALBANY NY 12212-5172

Private delivery services

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Need help?

Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users:	Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.