
Appendix C: Tax Department Amnesty Publications and Forms

Appendix C includes copies of Tax Department materials announcing the 2002-03 Tax Amnesty Program, technical publications, and tax amnesty forms.

1. [Press release from Tax Department Web site](#)
2. [Letter from Commissioner Roth](#)
3. [Technical Services Division Memorandum](#)
4. [Publication AM-101](#)
5. [Excerpts from Fall 2002 *Empire State Tax News*](#)
6. [Tax amnesty forms](#)

STATE TAX COMMISSIONER ANNOUNCES AMNESTY PROGRAM

FOR RELEASE:
IMMEDIATE, Monday
November 18, 2002

New York State Commissioner of Taxation & Finance Arthur J. Roth today announced the start of the state's Tax Amnesty Program, which will run from November 18 through January 31, 2003.

The amnesty program was authorized as part of the State's 2002-2003 budget and is expected to raise \$175 million in delinquent and disputed New York State taxes. Generally, amnesty applies to liabilities for tax periods ending prior to January 1, 2001.

"This high-tech program will give taxpayers with unresolved tax liabilities as well as non-filers a chance to resolve outstanding tax issues," said Commissioner Roth. "I urge everyone with tax liabilities to catch up before we catch them. The program will also encourage voluntary compliance in the future by bringing non-filers onto the tax rolls."

The "web-centric" program will be accessible at the designated amnesty web site <http://www.nystaxamnesty.com/>. In addition, the Department will operate a toll-free amnesty hotline at 1-888-552-FILE (1-888-552-3453).

The program offers significant advantages to those with outstanding tax liabilities. Meanwhile, the increased use of computer technology will allow the Department to more easily track down tax evaders, who could face significant sanctions if they do not come into compliance.

Under the tax amnesty legislation, those accepted into the program will have their tax penalties waived and will receive a 2-percentage-point reduction in the interest rate on their outstanding liabilities.

However, starting April 1, 2003, interest rates will be increased an additional 2 percentage points over pre-amnesty levels, resulting in an overall swing of 4 percentage points in the interest rate.

"Amnesty will be a valuable tool in allowing taxpayers with outstanding liabilities or non-filers to wipe the slate clean. At the same time, making use of computer technology and enforcement partnerships with the federal Internal Revenue Service and local law enforcement agencies, we have undertaken an aggressive campaign against tax delinquents," said Commissioner Roth.

The amnesty program will apply to most New York State taxes, including personal income tax, withholding tax, corporation and franchise taxes and sales and use taxes. In addition, some local taxes administered by New York State, such as New York City personal income taxes, the Yonkers income tax surcharge and various local sales taxes, will be covered under the amnesty program.

Those who may be eligible for amnesty range from non-filers to persons or companies that may have filed returns but have not paid the resultant taxes, those who have underpaid tax obligations and those who are in the dispute process with the Department over outstanding taxes.

During the amnesty period, applicants will be able to get a wealth of details about the program over the internet on the Department's designated amnesty web site - <http://www.nystaxamnesty.com/>. The secure web site will also allow amnesty applicants to calculate the interest and penalty savings they will realize under amnesty, file their tax returns and even pay their back taxes over the internet.

"Using the internet, we hope to use state-of-the-art technology to help bring anyone with outstanding tax obligations into compliance," said Commissioner Roth.

Details are also available by calling the toll-free number - 1-888-552-3453.

In addition to on-line payments, those accepted into the amnesty program will also have the option of paying by a credit card by phone or sending a check by mail. Payments may be done in installments with the entire balance payable in full by March 15, 2003 unless otherwise specified by the Department.

Tax delinquents or non-filers can face a variety of enforcement actions, ranging from civil actions such as asset seizures to criminal prosecutions in some cases.

The amnesty program applies to liabilities for tax periods ending prior to January 1, 2001. For taxes which are filed quarterly, such as sales tax, amnesty applies to liabilities for tax periods ending on or before February 28, 2001.

Individuals or businesses with tax liabilities who are under criminal investigation or pending criminal litigation are not eligible for amnesty. Those with pending civil tax litigation may be eligible for amnesty if they withdraw the litigation. Most businesses with more than 500 employees are also not eligible for the program.

In addition, taxpayers granted amnesty under the 1994 or 1996-97 tax amnesty programs are not eligible for amnesty for the same type of tax under the current program. "Amnesty is not intended to provide two bites of the apple," said Commissioner Roth.

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Last Modified November 18, 2002



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
W. A. HARRIMAN CAMPUS
ALBANY, NY 12227

ARTHUR J. ROTH
COMMISSIONER

A Message From Commissioner Arthur J. Roth:

If you want to save yourself a tremendous amount of time, effort and money, read the enclosed information on an upcoming Tax Amnesty Program offered by the Department of Taxation and Finance. For a limited time only — November 18, 2002, to January 31, 2003 — you have the opportunity to pay your unresolved State tax liabilities at reduced interest rates and with no penalty charges. This is an unprecedented approach, and the most generous amnesty program ever offered by the Department.

We are notifying you about this program because you have been identified as having unresolved New York State tax liabilities that qualify under the amnesty guidelines. Enclosed is a statement detailing your liabilities and explaining the amnesty program. These materials will demonstrate how important it is for you to act now to bring your tax liabilities up to date. We anticipate that after you see the significant cost savings available to you under this innovative program, you will call us toll free at 888-272-9697, or visit our amnesty Web site at www.nystaxamnesty.com to immediately begin the application process.

While amnesty presents a wonderful opportunity for you, it's only available for a limited time. If you procrastinate, you will lose. Sooner or later, you'll end up... paying up. Doesn't it make sense to do it now, when we can assist you with the amnesty process in a convenient and supportive manner? If you don't take advantage of the amnesty offer, you'll ultimately face higher penalties, higher interest rates, and higher total financial obligations. Beginning April 1, 2003, the interest rate on outstanding New York State tax liabilities will be increased significantly.

Remember, we know what you owe. We have detailed records of your tax liabilities and are prepared to aggressively pursue tax evaders with tough civil and criminal penalties once the amnesty period is over. You've nothing to gain—and everything to lose — by postponing the inevitable. Don't let this opportunity pass you by. Get caught up — before you get caught.

Very truly yours,

Arthur J. Roth
Commissioner



AM-1-L (11/02)

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division

TSB-M-02(11)I
TSB-M-02(10)S
TSB-M-02(8)C
TSB-M-02(8)M
TSB-M-02(4)R
All Taxes
November 18, 2002

Tax Amnesty for Certain Taxes

(Articles 9, 9-A, 12-A, 13, 13-A, 16, 16-A, 18-A, 21, 22, 23, 24, 26, 26-A, 26-B, 28, 28-A, 29, 30, 30-A, 30-B, 31-B, and 33-A)

On May 29, 2002, Governor George E. Pataki signed Chapter 85 of the Laws of 2002 into law. Among other provisions, Chapter 85 includes a Tax Amnesty program. The Tax Amnesty program will be available during the period from **November 18, 2002, to January 31, 2003**. Additional information (including Publication AM-101, *New York State 2002 - 2003 Tax Amnesty Questions & Answers*, and relevant forms and instructions) is available on the Tax Amnesty Web site at www.nystaxamnesty.com or by calling toll-free 1 888 552-FILE (1 888 552-3453).

The Tax Amnesty program applies to the following taxes:

- Corporate franchise and excise (see exceptions below)
- Motor fuel and diesel motor fuel
- Unrelated business income
- Petroleum business
- Beverage container (repealed October 1, 1998)
- Highway use
- Personal income
- Unincorporated business (repealed December 31, 1982)
- Lubricating oil (repealed September 1, 1994)
- Estate
- Gift
- Generation-skipping transfer
- Sales and use
- Passenger car rentals
- New York City personal income
- Yonkers income
- New York City nonresident earnings
- Gains derived from certain real property transfers (repealed June 15, 1996)
- Independently procured insurance

Eligible taxpayers with outstanding tax liabilities for the above taxes will be given a limited opportunity to settle their liabilities without penalties and with a reduction in the applicable rate of interest.

Tax Amnesty will **not** apply to the franchise taxes imposed on banking corporations under Article 32 and insurance corporations under Article 33 of the Tax Law. In addition, Tax Amnesty will **not** apply to the following taxes imposed under Article 9 of the Tax Law:

Section 180, *Organization tax, taxes imposed on changes of capital*
Section 181, *License and maintenance fee on foreign corporations*
Section 185, *Franchise tax on agricultural co-ops*
Section 186-a, *Tax on the furnishing of utility services*
Section 186-c, *MTA surcharge on section 186-a*
Section 188, *Tax Surcharge*

In the case of the sales and use taxes, the petroleum business tax, and the tax on the importation of gas services under section 189 of the Tax Law, the Tax Amnesty program will apply to tax liabilities for the tax periods ending, or transactions or uses occurring, on or before February 28, 2001. Tax Amnesty applies to estate tax liabilities of decedents with a date of death on or before February 1, 2000. For all other eligible taxes, Tax Amnesty applies to tax liabilities for all tax periods ending, or uses or transactions occurring, prior to January 1, 2001.

Amnesty participants can receive a waiver of certain penalties and a two percent per annum interest rate reduction relating to tax liabilities that are eligible for Tax Amnesty. However, penalties imposed on responsible persons, officers, etc., under sections 289-b(2), 315(a) and 685(g) of the Tax Law may not be waived under the Tax Amnesty program. Additionally, no refund or credit will be granted for any penalty or interest paid prior to the time the taxpayer applies for Tax Amnesty. Finally, an additional 2% rate of interest per year will be imposed on all taxpayers on and after April 1, 2003, on any existing assessment and on any future liabilities.

While many taxpayers will qualify for Tax Amnesty, the following restrictions apply:

- A taxpayer who was granted Tax Amnesty under either the 1994 or 1996/97 New York State Tax Amnesty programs is **not** eligible for Tax Amnesty for the same tax type for which Tax Amnesty was previously granted. For example, a taxpayer who received Amnesty under the 1996/97 program relating to a tax liability under Article 9-A will not be eligible under the new program for Amnesty relating to another Article 9-A tax liability, but would be eligible for Amnesty relating to a sales tax liability.
- Business taxpayers, if they have more than 500 employees, or their combined filing group has more than 500 employees, in the United States on the date of application for Tax Amnesty, are not eligible for Tax Amnesty for corporate franchise and excise, petroleum business, unincorporated business, beverage container, personal income, sales and use, New York City personal income, Yonkers personal income, and New York City nonresident earnings tax liabilities.
- A taxpayer who has been convicted of a crime related to a tax for which Tax Amnesty is sought is **not** eligible for any period or assessment for that tax.

- A taxpayer is not eligible for Tax Amnesty with respect to a tax for any period in which the taxpayer is a party to a criminal investigation, a pending administrative proceeding or pending criminal or civil litigation related to such tax and period. The taxpayer may apply for Amnesty for eligible taxes and associated periods which are **not** subject to an ongoing criminal investigation, pending administrative proceeding or pending criminal or civil litigation. In addition, the taxpayer must withdraw from any administrative proceedings or civil litigation to obtain Tax Amnesty for the disputed assessment. Administrative proceedings and civil litigation include proceedings before the Bureau of Conciliation and Mediation Services, the Division of Tax Appeals or any court in this State or the United States, relating to any action or failure to act which is the basis for the penalty or interest with respect to which Amnesty is sought.

For information about an assessment or existing collection action, call toll-free 1 888 2PAYNYS (1 888 272-9697). The hours of operation for telephone assistance during the Tax Amnesty period are Monday through Friday, 8:00 a.m. to 7:30 p.m.

**NEW YORK STATE
2002 - 2003 TAX AMNESTY
QUESTIONS &
ANSWERS**



About this Publication

This publication contains answers to the most commonly asked questions regarding the 2002 - 2003 Tax Amnesty program, including information on eligibility requirements for Tax Amnesty and on how to apply for Tax Amnesty on the Web or by mail.

Generally, Tax Amnesty provides a penalty waiver and a 2% interest rate reduction for:

- ✓ Personal income tax
- ✓ Withholding tax
- ✓ Sales and compensating use taxes
- ✓ Corporation and franchise taxes (other than bank or insurance taxes)
- ✓ Various excise and miscellaneous taxes

For a complete listing of taxes eligible for Tax Amnesty, see *Appendix A*, near the back of this publication.

See inside the back cover of this publication for a convenient summary of *Important 2002 - 2003 Tax Amnesty Contact Information*, including details on how to request a Tax Amnesty application or to request tax returns for a prior period.

The Department's Tax Amnesty Web site, www.nystaxamnesty.com, is the best place to obtain more detailed information and access to Tax Amnesty online services. For example, this Web site provides:

- ✓ Information about how to apply and pay under Tax Amnesty, including secure online application and payment options (*i.e.*, credit card and electronic funds withdrawal).
- ✓ More detailed information than is provided in this publication, including additional questions and answers that apply to more specific circumstances and issues related to Tax Amnesty.
- ✓ Tax returns for prior years, including many that may be completed using your personal computer and then printed for filing with the Tax Department.
- ✓ Online access to a *Statement of Amnesty Account* that displays the status of your amnesty application.
- ✓ An online calculator that displays the estimated amount of interest due under Tax Amnesty on an overdue tax return and payment and the estimated amount of penalty and interest saved under Tax Amnesty.
- ✓ An online service that allows taxpayers to report address changes to the Tax Department.
- ✓ A place to subscribe to our free e-mail service to receive automatic notices when new Tax Amnesty information is posted to the Tax Department's Web site.

For general Tax Amnesty information, call toll-free 1 888 552-FILE (1 888 552-3453). For information about an assessment or existing collection action, call toll-free 1 888 2PAYNYS (1 888 272-9697). The hours of operation for both numbers during the Tax Amnesty period are Monday through Friday, 8:00 a.m. to 7:30 p.m.

Also, if you have access to a fax machine, you can obtain Form AM-2, *Tax Amnesty Application*, and many tax return forms by dialing toll-free 1 800 748-3676. The fax transmission code for Form AM-2 is 17097. Indexes of fax transmission codes for various forms can be found at www.tax.state.ny.us, the Tax Department's main Web site. Tax Amnesty applications are also available at many locations, such as post offices, libraries, and governmental offices.

- A taxpayer is not eligible for Tax Amnesty with respect to a tax for any period in which the taxpayer is a party to a criminal investigation, a pending administrative proceeding or pending criminal or civil litigation related to such tax and period. The taxpayer may apply for Amnesty for eligible taxes and associated periods which are **not** subject to an ongoing criminal investigation, pending administrative proceeding or pending criminal or civil litigation. In addition, the taxpayer must withdraw from any administrative proceedings or civil litigation to obtain Tax Amnesty for the disputed assessment. Administrative proceedings and civil litigation include proceedings before the Bureau of Conciliation and Mediation Services, the Division of Tax Appeals or any court in this State or the United States, relating to any action or failure to act which is the basis for the penalty or interest with respect to which Amnesty is sought.

For information about an assessment or existing collection action, call toll-free 1 888 2PAYNYS (1 888 272-9697). The hours of operation for telephone assistance during the Tax Amnesty period are Monday through Friday, 8:00 a.m. to 7:30 p.m.

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2002 - 2003 Tax Amnesty Questions and Answers

1. *What is Tax Amnesty and when does it begin?*

Tax Amnesty is an opportunity for eligible taxpayers to satisfy certain unpaid liabilities for income, withholding, corporation, sales and use, and other designated taxes administered by the New York State Department of Taxation and Finance. In exchange for full payment of tax and a portion of the interest due, taxpayers receive a waiver of penalty and a 2% interest rate reduction for tax periods covered under Tax Amnesty, and immunity from future administrative, civil, and criminal actions relating to liabilities for which Tax Amnesty is granted. The Tax Amnesty period begins **November 18, 2002**, and ends **January 31, 2003**.

2. *What is waived?*

Tax Amnesty provides three major benefits:

- ✓ A 2% interest rate reduction for the tax periods associated with the tax liability. This Tax Amnesty benefit will result in a significant amount of interest savings. (See Q&A #10)
- ✓ Generally, unpaid penalties will be waived for eligible applicants, including penalties for failure to:
 - ✓ pay tax;
 - ✓ file a return or report, including the sales and use tax penalty interest rate for late filed returns; or
 - ✓ pay estimated tax imposed under the New York State, city of New York, and city of Yonkers personal income and earnings taxes, certain New York State corporation franchise taxes and associated Metropolitan Transportation Authority surcharges, and other corporation taxes relating to oil, transportation and transmission companies and associated Metropolitan Transportation Authority surcharges.
- ✓ All administrative, civil, and criminal actions related to tax liabilities for which Tax Amnesty is granted will be barred.

3. *How do I apply for Tax Amnesty?*

You may download forms and instructions needed to apply for Tax Amnesty at www.nystaxamnesty.com, the Tax Department's Tax Amnesty Web site. Certain applications, including resident income tax returns for certain tax years (see Q&A #4), may be completed and filed directly online. You may also apply for Tax Amnesty in the following ways:

- ✓ Complete and submit the application (Form AM-1, *Application for Amnesty Eligible Assessments*) sent to you by the Tax Department which lists your outstanding assessments eligible for Tax Amnesty, as well as the applicable penalty and interest savings. Also, you may submit a Tax Amnesty application by obtaining assessment numbers from other billing documents or account statements you have received (the assessment ID number starts with an "L") or by calling **toll-free 1 888 2PAYNYS (1 888 272-9697)**.
- ✓ Submit a Tax Amnesty application (Form AM-2, *Tax Amnesty Application*) along with payment and, if applicable, previously unfiled or amended tax returns. Generally, tax returns are **not** required if you are applying for an existing assessment, unless the imposed penalty and/or interest is related to failure to file or for filing an incomplete tax return.

If you do not have access to the Internet, you may obtain general information, applications, and tax returns by calling **toll-free 1 888 552-FILE (1 888 552-3453)**.

4. *When can I apply for Tax Amnesty?*

The Tax Amnesty program begins **November 18, 2002**, and ends **January 31, 2003**. Most persons with an outstanding Tax Amnesty eligible assessment will be mailed Form AM-1, *Application for Amnesty Eligible Assessments*, with the appropriate assessment and payment information. If you want to apply for Tax Amnesty for an existing assessment and have not received Form AM-1 from the Tax Department, please call **toll-free 1 888 2PAYNYS (1 888 272-9697)**.

You may electronically file and pay resident personal income tax returns for certain Tax Amnesty eligible tax years. Log on to the Tax Department's Amnesty Web site at www.nystaxamnesty.com and click on *Tax Amnesty Online Services*. To file online, you must pay by credit card or electronic funds withdrawal. In addition, application forms, instructions, and tax returns are available at the Tax Department's Tax Amnesty Web site (www.nystaxamnesty.com).

5. *How long do I have to file a Tax Amnesty application?*

Applications must be electronically filed or postmarked by **January 31, 2003**. You should consider filing and paying as soon as the Tax Amnesty period begins on **November 18, 2002**, to stop the accrual of interest charges.

6. *What if I can't obtain a Tax Amnesty application or the necessary tax returns in time?*

The fastest way to obtain applications and tax return information is to visit the Tax Department's Tax Amnesty Web site (www.nystaxamnesty.com). There, you can electronically file and pay resident personal income tax returns for certain Tax Amnesty eligible years. If you are unable to obtain a Tax Amnesty application or tax return, you may instead send a letter postmarked by **January 31, 2003**. The letter should include:

- ✓ Your name, address, daytime telephone number, and tax identification number(s);
- ✓ The type of tax and tax periods you are applying for;
- ✓ If appropriate, the assessment numbers (the assessment ID number starts with an "L");
- ✓ If you are applying for a type of tax for which Tax Amnesty is restricted if a business has more than 500 employees (see Q&A #9), you must certify that you do not have more than 500 employees nationwide; and
- ✓ You must pay a *best estimate* of the amount due with a signed statement designating the tax and tax periods for which Tax Amnesty is requested. This *best estimate* should equal all the tax due and half of the accrued interest.

The letter should be sent to:

NYS TAX DEPARTMENT
TAX AMNESTY
W A HARRIMAN CAMPUS
ALBANY NY 12227

7. *What tax periods, uses, or transactions are included?*

Except as noted below, tax liabilities for all tax periods ending, or uses or transactions occurring, prior to January 1, 2001, are included. For example, tax year 2000 is the last personal income tax period that qualifies for Tax Amnesty.

In the case of taxes which require the filing of quarterly returns, or an annual return due on the last day of February (e.g., sales tax), the Tax Amnesty program will apply to tax liabilities for tax periods ending or transactions or uses occurring on or before February 28, 2001.

Tax Amnesty also applies to estate tax liabilities of decedents with a date of death on or before February 1, 2000.

8. *What will happen if I am eligible for Tax Amnesty but do not take advantage of the opportunity?*

- ✓ You will not have taken advantage of the relief from penalty and the 2% interest rate reduction available under Tax Amnesty (see Q&A #10);
- ✓ **An additional 2% rate of interest will be imposed on and after April 1, 2003, on any existing assessment and on any future liabilities.** For example, an assessment accruing interest at the rate of 8% will accrue interest at the rate of 10% on and after April 1, 2003.
- ✓ Future administrative, civil, and criminal actions may be taken against you relating to assessments, unpaid tax and non-filed returns that were eligible for Tax Amnesty.

9. *Who does not qualify for Tax Amnesty?*

While most taxpayers will qualify for Tax Amnesty, the following restrictions limit eligibility:

✗ Prior Tax Amnesty

A taxpayer who was granted Tax Amnesty under either the 1994 or 1996-97 New York State Tax Amnesty programs is **not** eligible for those taxes for which Tax Amnesty was previously granted. For example, if Tax Amnesty had been obtained under either the 1994 or 1996-97 Tax Amnesty programs for a corporation tax liability, the taxpayer is not eligible under the current program for another corporation tax liability. However, the taxpayer would retain eligibility for other taxes. For example, that taxpayer could apply for Tax Amnesty for withholding tax or sales tax.

✗ Restriction regarding business taxpayers with more than 500 employees

Business taxpayers are not eligible for Tax Amnesty for the following taxes if they have more than 500 employees, or their combined filing group has more than 500 employees, in the United States on the date of the application for Tax Amnesty:

- ✗ Designated taxes under Article 9 (corporation tax)
- ✗ Franchise tax on business corporations - Article 9-A
- ✗ Tax on petroleum businesses - Article 13-A
- ✗ Tax on net income of unincorporated businesses - Article 16-A
- ✗ Tax on beverage containers - Article 18-A
- ✗ Personal income tax - Article 22
- ✗ Withholding tax - Article 22
- ✗ Unincorporated business tax - Article 23
- ✗ Sales and compensating use taxes - Article 28
- ✗ Taxes authorized for cities, counties, and school districts - Article 29
- ✗ New York City personal income tax - Article 30
- ✗ City of Yonkers income tax surcharge - Article 30-A
- ✗ City of Yonkers earnings tax on nonresidents - Article 30-B
- ✗ New York City earnings tax on nonresidents - Article 2-E General City Law

✗ Civil and criminal actions

A taxpayer is not eligible for Tax Amnesty for a tax and period in which the taxpayer is a party to a criminal investigation or pending criminal or civil litigation related to such tax and period. However, the taxpayer may apply for all other eligible taxes and periods which are **not** subject to pending civil or criminal litigation or an ongoing criminal investigation. A taxpayer who has been convicted of a crime related to a tax for which Tax Amnesty is sought is **not** eligible for any period or assessment for that tax.

Publication AM-101 (11/02)

The taxpayer must withdraw from civil litigation to obtain Tax Amnesty for the disputed assessment. Also, protest cases before the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals **must** be withdrawn prior to the granting of Tax Amnesty. (See Q&A #19)

If an application is denied due to an ongoing criminal investigation or pending criminal prosecution, the taxpayer may resubmit the application if these criminal actions do not result in conviction. This re-submission must be within 30 days of official notice that the investigation has been terminated or the conclusion of the prosecution. If the taxpayer is not officially notified of the termination of a criminal investigation, the re-submission must be within five years and thirty days of the mailing of the Tax Amnesty denial notification.

10. How does the 2% interest rate reduction work?

If you meet the Tax Amnesty eligibility requirements, the rate of interest that will be applied against an eligible assessment or on unpaid or unreported taxes will be reduced by 2%. For example, an assessment subject to an 8% rate of interest for the period that the taxes have been owed will instead be subject to a 6% interest rate for that period.

Below are examples of how Tax Amnesty will significantly reduce the amount you owe:

- ✓ After you filed a 1997 personal income tax return, it was determined that you owed an additional \$500 in tax. Your current assessment balance is \$795, which consists of \$500 in tax, \$120 in penalty, and \$175 in interest. Under Tax Amnesty, the \$120 penalty is forgiven and the interest would be reduced to \$109. The Tax Amnesty benefit is \$186, which is 23% of the amount you owe.

If the same assessment was for a 1990 tax year liability, the Tax Amnesty savings would increase to \$510, which would be 34% of the amount you would have otherwise owed.

- ✓ Under Tax Amnesty you file a 1997 sales tax return which shows \$1,000 in tax due. Without Tax Amnesty, the amount you would owe on this delinquent return would be \$1,988 (\$1,000 in tax, \$300 in penalty, and \$688 in interest). Under Tax Amnesty, the \$300 penalty would be forgiven and the interest reduced to \$298. The Tax Amnesty benefit is \$690, which is 35% of the amount you would have otherwise owed.

If the same return was for the 1990 tax year, the Tax Amnesty savings would increase to \$2,384, which is 52% of the amount you would have otherwise owed.

If you receive Form AM-1, *Application for Amnesty Eligible Assessments*, from the Tax Department, the form will indicate the amount you would save if you took advantage of Tax Amnesty. You can also go to www.nystaxamnesty.com for an online *Statement of Amnesty Account* that will show the status of your amnesty application.

11. Can I pay by credit card or make payments directly from my bank account?

Yes. You can make both online credit card (Discover Card, MasterCard, and Visa) and electronic funds withdrawal payments at www.nystaxamnesty.com. Visit the Tax Amnesty Web site at www.nystaxamnesty.com for more information. You will also be able to direct our telephone representatives to initiate a credit card transaction on your behalf by calling 1 888 2PAYNYS (1 888 272-9697). **Please note:** The credit card service provider will charge you a convenience fee to cover its cost for the payment transaction. You will be informed of the amount of the convenience fee before the payment transaction is completed.

12. *Are any payment arrangements available?*

Unless you include full payment with your Tax Amnesty application or pay all related taxes and interest by the later of March 15, 2003, or the date specified on the Tax Amnesty bill mailed to you, Tax Amnesty will be denied. You may choose to make multiple payments, but the entire Tax Amnesty balance must be paid by the later of March 15, 2003, or the date specified on the Tax Amnesty bill mailed to you. For the fastest service, you may electronically file and pay for certain transactions on the Tax Amnesty Web site (www.nystaxamnesty.com).

If you are applying for Tax Amnesty for an existing assessment and have not received Form AM-1, *Application for Amnesty Eligible Assessments*, from the Tax Department, you may obtain up-to-date tax and reduced interest computations by visiting the Tax Amnesty Web site or by calling toll-free 1 888 2PAYNYS (1 888 272-9697).

13. *What happens if I don't compute the tax and reduced interest correctly?*

When you file for Tax Amnesty, you must pay a *best estimate* equal to the amount of tax due and half of the accrued interest. The Tax Department will calculate the correct tax and reduced interest amount and, if required, send you a bill. The billing document will specify the payment due date. You must pay the total amount due by the due date, or Tax Amnesty will be denied.

14. *Even though I did not participate in any previous or current IRS Tax Shelter Settlement Offer Initiatives, can I get Tax Amnesty for the unpaid New York tax on items that would have been otherwise eligible for those Federal settlement programs?*

Yes. Taxpayers who owe eligible New York taxes on improperly claimed tax shelters qualify for Tax Amnesty, unless they are already under criminal investigation.

15. *Can Tax Amnesty be revoked?*

Yes. Filing of a false or fraudulent return or report or attempting to defeat or evade the tax will result in Tax Amnesty being revoked. Also, if an eligibility restriction is subsequently detected, Tax Amnesty will be revoked. Under these circumstances, future administrative, civil, and criminal actions relating to the liabilities for which Tax Amnesty was sought will no longer be barred.

16. *Can I request a review of a denial or revocation of Tax Amnesty?*

Yes. However, denials based upon the failure to pay your entire Tax Amnesty balance by March 15, 2003 (or by the date specified on the bill sent to you by the Tax Department), are generally not subject to review. For other situations, you may file for a review by sending a letter which includes all the relevant facts to:

NYS TAX DEPARTMENT
TAX AMNESTY
W A HARRIMAN CAMPUS
ALBANY NY 12227

The letter must be submitted **within 30 days** from the date of the mailing of the denial or revocation notice.

17. *Can I obtain a refund of any penalty and interest that I paid before applying for Tax Amnesty?*

No. Any payment of penalty or interest, that would otherwise have been subject to the Tax Amnesty penalty abatement and 2% interest rate reduction, made prior to the beginning of the Tax Amnesty period on November 18, 2002, will **not** be credited or refunded. However, such payments will reduce the overall amount of tax and/or interest that is still owed.

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18. *Will refunds be granted if too much tax or interest is paid under Tax Amnesty?*

Refunds will only be granted if an overpayment is determined by the Tax Department on a return or assessment filed with a Tax Amnesty application. However, the overpayment will first be applied to any other outstanding tax liabilities or other debts you may have that are collected by the Tax Department.

19. *If Tax Amnesty is denied or later revoked, do I retain my tax protest rights?*

To be granted Tax Amnesty, you must first withdraw your administrative review protest or civil litigation case. For cases before the Bureau of Conciliation and Mediation Services and the Division of Tax Appeals, you must submit a withdrawal of protest with your Tax Amnesty application. (See *Important 2002 - 2003 Tax Amnesty Contact Information* inside the back cover of this publication.) If Tax Amnesty is granted, the withdrawal of protest will be filed and will become final. If Tax Amnesty is later revoked, your right to further administrative or judicial review would be relinquished. If Tax Amnesty is denied, you may continue with the appeals process.

Tax Amnesty Application

General information and instructions

Eligible taxes:

- Personal income tax (includes NYC and Yonkers)
- Withholding tax (includes NYC and Yonkers)
- Designated corporate franchise tax (includes MTA)
- State and local sales and use tax
- Motor fuel tax
- Highway use tax
- Estate and gift tax
- Various excise taxes

For limitations on these taxes, access the Amnesty Web site or call (see *Need help?*)

Eligible tax years:

- Years ending on or before December 31, 2000, for most taxes
- Sales and use tax liabilities occurring on or before February 28, 2001
- Estates of decedents dying on or before February 1, 2000

Tax liabilities ineligible for Tax Amnesty:

- related to a criminal investigation in progress
- related to a pending criminal prosecution or which resulted in a criminal conviction
- related to a pending civil court proceeding, unless the taxpayer withdraws from the proceeding
- related to a pending administrative proceeding in the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals, unless the taxpayer withdraws from the proceeding
- related to a tax type for which amnesty was granted in the 1994 or 1996-97 NYS tax amnesty programs

How to apply:

- Complete past due returns. Amend any incorrect returns by disclosing all unreported tax liabilities.
- Complete the application on the reverse side of this brochure.
- **You must file a separate tax amnesty application for each tax type.**
- Attach completed past due returns and payments. You can file personal income tax for 1996-2000 online at www.nystaxamnesty.com
- Mail Tax Amnesty Application, tax forms and payment to:

NYS TAX DEPARTMENT
TAX AMNESTY
PO BOX 22115
ALBANY NY 12201

Helpful tools

Internet:

- Interest calculator
- PIN number that allows you to:
 - Apply
 - File (certain personal income tax returns)
 - Pay (credit card and Electronic Funds Withdrawal)
 - View Statement of Amnesty Account
- Printable Form AM-2

Telephone:

- Apply
- Calculate balance due
- Pay (credit card)
- Request amnesty statements

Need help?

Internet:

www.nystaxamnesty.com

Telephone:

Weekdays: 8:00 a.m. — 7:30 p.m.

- General information, forms and instructions:
1 888 55 2FILE
- Assessment information:
1 888 2PAYNYS
- Fax-on-demand:
1 800 748-FORM
Form AM-2 code # 17097
- For any information from areas outside the U.S. and outside Canada:
(518) 485-6800

Write: NYS TAX DEPARTMENT
TAX AMNESTY
W A HARRIMAN CAMPUS
ALBANY NY 12227

AM-2 (2002)



New York State

Tax Amnesty

From 11/18/2002 to 1/31/2003

For the most up-to-date amnesty information visit our Web site at:

www.nystaxamnesty.com

or call

1 888 552-3453

An opportunity for taxpayers to:

- Bring their tax filings up to date
- Pay back taxes
- Receive a waiver of penalty
- Receive a 2% interest rate reduction (On 4/1/03, NYS will increase the current rate by an additional 2%)
- Receive immunity from future administrative or enforcement procedures related to tax liabilities for which tax amnesty is granted

New York State Tax Amnesty Application

Amnesty period 11/18/2002 through 1/31/2003

For office use only

Part I — Identifying information Please type or print information required. Use current information.

Personal Tax			Business Tax		
Social security number	Spouse's social security number	Tax type Select only one. File a separate application for each tax type.	Tax identification number (social security/employer identification)	Tax type Select only one. File a separate application for each tax type.	
Taxpayer last name	First name Middle Initial	Personal income tax <input type="checkbox"/>	Legal business name (if applicable)	Sales tax <input type="checkbox"/>	Corporation tax <input type="checkbox"/>
Spouse's name (if joint amnesty)		Other: _____	Trade name or DBA (if different from legal name)	Withholding tax <input type="checkbox"/>	Other: _____
Current mailing address (number, street, unit, apt.)					
City, town or post office			State	ZIP code	Daytime telephone number ()

Part II — Request for amnesty for tax returns

A Unfiled or amended returns — List the periods for which no return has yet been filed, or periods for which a return has been previously filed that you want to amend. You must then complete past due returns and amend any incorrect returns by disclosing all unreported tax liabilities. You can calculate your interest at www.nystaxamnesty.com or call 1 888 552FILE. If you leave column 4 blank, the Tax Department will calculate your interest due and bill you if a balance remains. Add tax plus interest and enter the total in column 5. Attach a continuation sheet if additional space is needed.

1 Tax period or tax year	2 Form number	3 Amount of tax due from return	4 Amount of interest	5 Total amount of tax and interest	For office use only	
					AA	FRN
Total this page		\$	\$	\$		
Continuation sheet total		\$	\$	\$		
Total due from returns		\$	\$	\$		

A Total due on tax returns \$

B Payments on existing tax assessments — Enter assessment number and amount you are paying on each assessment.

Assessment number	Amount you are paying on assessment
L	
L	
L	

C Payment on existing audit case

Enter audit case number below and amount you are paying.

Audit case number: X _____

B Total amount you are paying \$

C Total amount you are paying \$

Part III — Total amnesty payment (totals from sections A + B + C = Total amnesty payment) \$

Make check or money order payable to **Commissioner of Taxation and Finance**. Include your social security number or tax identification number on your payment.

I certify that I am eligible for amnesty and that the information on this application, accompanying returns and schedules is to the best of my knowledge true, correct, and complete.	Signature of taxpayer (and title/capacity, if business)	Signature of spouse (if joint amnesty)	Date
---	---	--	------

Appendix A: Taxes Eligible for Tax Amnesty

Personal income tax and withholding tax

- ✓ Personal income tax - Article 22
- ✓ New York City personal income tax - Article 30
- ✓ City of Yonkers income tax surcharge - Article 30-A
- ✓ City of Yonkers earnings tax on nonresidents - Article 30-B
- ✓ Taxes upon and with respect to personal incomes - Article 16
- ✓ New York City earnings tax on nonresidents - Article 2-E
General City Law

Sales and use taxes

- ✓ Sales and compensating use taxes - Article 28
- ✓ Special tax on passenger car rentals - Article 28-A
- ✓ Taxes authorized for cities, counties,
and school districts - Article 29

Excise taxes

- ✓ Tax on gasoline and similar motor fuel - Article 12-A
- ✓ Tax on petroleum business - Article 13-A
- ✓ Tax on beverage containers - Article 18-A
- ✓ Tax on lubricating oil - Article 24

Miscellaneous taxes

- ✓ Highway use tax - Article 21
- ✓ Estate tax - Article 26
- ✓ Gift tax - Article 26-A
- ✓ Generation skipping transfer tax - Article 26-B
- ✓ Tax on gains derived from certain real property
tax transfers - Article 31-B

Corporation and franchise taxes

- ✓ Franchise tax on business corporations - Article 9-A
- ✓ Tax on unrelated business income - Article 13
- ✓ Tax on net incomes of unincorporated
businesses - Article 16-A
- ✓ Unincorporated business tax - Article 23
- ✓ Tax on independently procured insurance - Article 33-A

- ✓ §182 additional franchise tax on certain oil companies
- ✓ §182-a franchise tax on certain oil companies
- ✓ §182-b additional franchise tax on certain oil companies
- ✓ §183 franchise tax on transportation and transmission
corporations and associations
- ✓ §183-a temporary metropolitan transportation business tax
surcharge on transportation and transmission corporations
and associations
- ✓ §184 additional franchise tax on transportation and
transmission corporations and associations
- ✓ §184-a additional temporary metropolitan transportation
business tax surcharge on transportation and transmission
corporations and associations services
- ✓ §186 franchise tax on water-works companies, gas
companies, electric and steam heating companies,
lighting and power companies
- ✓ §186-b temporary metropolitan transportation business
surcharge on utility services and excise tax on sale of
telecommunication services
- ✓ §186-e excise tax on telecommunication services
- ✓ §189 privilege tax on importation of gas services for
consumption
- ✓ §189-a temporary metropolitan transportation tax
surcharge on gas importers
- ✓ §189-b tax surcharge
- ✓ §209-B MTA surcharge

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Important 2002 - 2003 Tax Amnesty Contact Information:



Information about Tax Amnesty, including applications and tax returns, assessment information, and more detailed information on E-File/E-Pay options for personal income tax, is available on the Tax Department's Web site.



www.nystaxamnesty.com
or
www.tax.state.ny.us



Telephone assistance is available during the Tax Amnesty period from 8:00 a.m. to 7:30 p.m. (eastern time), Monday through Friday.



General Tax Amnesty information: **1 888 55 2FILE**
(1 888 552-3453)

Information about an existing bill and collection questions: **1 888 2PAYNYS**
(1 888 272-9697)

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

To make Tax Amnesty credit card payments: **1 888 2PAYNYS**
(1 888 272-9697)



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



1 800 748-FORM
(1 800 748-3676)
The fax-on-demand code for Form AM-2, *Tax Amnesty Application*, is **17097**.



To obtain a withdrawal of your protest for a proceeding before the Bureau of Conciliation and Mediation Services, address your letter to:



NYS TAX DEPARTMENT
BUREAU OF CONCILIATION AND MEDIATION SERVICES
W A HARRIMAN CAMPUS
ALBANY NY 12227

To obtain a withdrawal of your protest for a proceeding in the Division of Tax Appeals (either an Administrative Law Judge hearing or a review before the Tax Appeals Tribunal), address your letter to:



NYS TAX DEPARTMENT
OFFICE OF COUNSEL - LITIGATION SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

To obtain a withdrawal of your protest for civil or surrogate court litigation:



Contact the court with jurisdiction over the case (*e.g.*, Appellate Division of the Supreme Court, Third Department)

To request a review of a Tax Amnesty denial or revocation:



NYS TAX DEPARTMENT
TAX AMNESTY
W A HARRIMAN CAMPUS
ALBANY NY 12227

For general inquiries, address your letter to:



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



Our hotline for the hearing and speech impaired is available from 8:00 a.m. to 7:30 p.m. (eastern time), Monday through Friday.



1 800 634-2110

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.

**NYS TAX DEPARTMENT
W A HARRIMAN CAMPUS
ALBANY NY 12227**



Empire State Tax News

George E. Pataki, Governor

Arthur J. Roth, Commissioner

A Newsletter for Tax Professionals
Provided by the New York State Department of Taxation and Finance

Fall 2002

Dear New York Tax Professional:

This issue of the *Empire State Tax News* contains important information on the New York State Tax Amnesty program, which began on November 18, 2002 and will extend through January 31, 2003.

This program, which was included in the 2002-2003 state budget legislation passed by the State Legislature last May, will provide an opportunity for individuals or businesses with outstanding tax liabilities to take care of those liabilities during the amnesty period.

Under terms of the amnesty legislation, applicants who are accepted into the program will have to pay their outstanding tax liability. However, the penalty amount, which in some cases can be substantial, will be waived, and the interest rate on the outstanding amount will be calculated at a rate that is reduced two percentage points from the pre-amnesty level.

On April 1, 2003, however, the interest rate will be increased by two percentage points over the pre-amnesty levels.

The Department has created a comprehensive web site – www.nystaxamnesty.com – that provides detailed information about amnesty. As part of the “Web-centric” approach to amnesty, applicants will be able to both apply for amnesty and pay their outstanding liabilities by credit card or electronic fund transfer online.

In addition, the Department is operating a toll-free amnesty hotline at 1-888-552-FILE.

I urge you to take a few moments to review the information contained in this edition of the ESTN, and inform all your clients about this innovative program.

Very truly yours,

A handwritten signature in black ink, appearing to read "A. Roth".

Arthur J. Roth
Commissioner

Get Caught Up
before you
Get Caught!
NYS TAX AMNESTY

Looking for a good reason for your clients to file for Tax Amnesty? Here's 7!

NEW Tax Shelter Unit - Staffed with expert auditors and technicians, the new Tax Shelter Unit is devoted solely to identifying, auditing, and assessing past due tax on tax shelter schemes and referring cases for criminal prosecution.

IRS Partnership - The Tax Department has expanded and enhanced partnering with the IRS to share information on specific tax records, tax avoidance schemes, promoters, auditing techniques, and to conduct joint audits.

Expanded Audits - The scope of business tax audits has been expanded to crack down on sales and use tax and personal income tax avoidance. Auditors will review purchases made and information obtained from third-party or other business audits to identify individuals and see if additional sales tax is due.

Flow-Through Entity Focus - The Audit Division has reorganized to focus on LLCs, partnerships, subchapter S corporations, and other flow-through entities and trace income through multi-layered business and personal relationships.

Latest Computer Technology - New computer techniques are being used to identify excessive itemized deductions, match K-1s between entity and partners, and identify non-filing businesses and individuals.

Multi-State Cooperation - New York is sharing information with other states to uncover tax scams, determine who is avoiding tax, and locate delinquents.

3rd Party Assistance - New York is getting information from the U.S. Customs Service and other federal agencies, as well as from numerous businesses and individuals to help detect and prosecute tax evaders.

Get Caught Up -- Before You Get Caught

The Tax Amnesty period begins on November 18, 2002 and ends on January 31, 2003.

**For more information, go to the Tax Amnesty Web site:
www.nystaxamnesty.com**

or call: 1 888 55-2FILE (1 888 552-3453)

Taking Advantage of Tax Amnesty

Tax Amnesty Quick Info

Start Date: 11/18/2002

End Date: 1/31/2003

Web site:
www.nystaxamnesty.com

Telephone: Weekdays
8:00 AM - 7:30 PM

General Info, Forms, Instructions:
1 888 55-2FILE

Assessment Information:
1 888 2PAYNYS

From Areas Outside the US and Canada:
(518) 485-6800

Fax-on-Demand:
1 800 748-FORM
Form AM-2 Code # 17097

See Publication AM-101, *New York State 2002 - 2003 Tax Amnesty Questions & Answers*, for a list of questions and answers addressing the Tax Amnesty Program.

The Tax Department's Amnesty Web site is also a comprehensive source of Tax Amnesty Information:
www.nystaxamnesty.com

Q: What is Tax Amnesty and when does it begin?

A: Tax Amnesty is an opportunity for eligible taxpayers to satisfy certain unpaid liabilities for income, withholding, corporation, sales and use, and other designated taxes administered by the New York State Department of Taxation and Finance.

In exchange for full payment of tax and a portion of the interest due, taxpayers receive a waiver of penalty and a 2% interest rate reduction for tax periods covered under Tax Amnesty, and immunity from future administrative, civil, and criminal actions relating to liabilities for which Tax Amnesty is granted.

The Tax Amnesty period begins on November 18, 2002 and ends on January 31, 2003.

Q: What is waived?

A: Tax Amnesty provides three major benefits:

1. A 2% interest rate reduction for the tax periods associated with the tax liability.

2. Generally, unpaid penalties will be waived for eligible applicants, including penalties for failure to:

- pay tax;
- file a return or report, including the sales and use tax penalty interest rate for late filed returns; or
- pay estimated tax imposed under the New York State, city of New York, and city of Yonkers personal income and earnings taxes, certain New York State corporation franchise taxes and associated Metropolitan Transportation Authority surcharges, and other corporation taxes relating to oil, transportation and transmission companies and associated Metropolitan Transportation Authority surcharges.

3. All administrative, civil, and criminal actions related to tax liabilities for which Tax Amnesty is granted will be barred.

Q: What tax periods, uses, or transactions are included?

A: Except as noted below, tax liabilities for all tax periods ending, or uses or transactions occurring, prior to January 1, 2001, are included. For example, tax year 2000 is the last personal income tax period that qualifies for Tax Amnesty. In the case of taxes which require the filing of quarterly returns, or an annual return due on the last day of February (e.g., sales tax), the Tax Amnesty Program will apply to tax liabilities for tax periods ending or transactions or uses occurring on or before February 28, 2001. Tax Amnesty also applies to estate tax liabilities of decedents with a date of death on or before February 1, 2000.

Q: How do I apply for Tax Amnesty?

A: You may download forms and instructions needed to apply for Tax Amnesty at www.nystaxamnesty.com, the Tax Department's Tax Amnesty Web site. Certain applications, including resident income tax returns for certain years, may be completed and filed directly online. You may also apply for Tax Amnesty in the following ways:

- Complete and submit the application (Form AM-1, *Application for Amnesty-Eligible Assessments*) sent to you by the Tax Department which lists your outstanding assessments eligible for Tax Amnesty, as well as the applicable penalty and interest savings. Also, you may submit a Tax Amnesty application by obtaining assessment numbers from other billing documents or account statements you have received (the assessment ID number starts with an L) or by calling **toll-free** 1 888 2PAYNYS (1 888 272-9697).
- Submit a Tax Amnesty application (Form AM-2, *Tax Amnesty Application*) along with payment and, if applicable, previously unfiled or amended tax returns. Generally, tax returns are **not** required if you are applying for an existing assessment, unless the imposed penalty and/or interest is related to failure to file or for filing an incomplete tax return.
- If you do not have access to the Internet, you may obtain general information, applications, and tax returns by calling **toll-free** 1 888 55-2FILE (1 888 552-3453).

Web site: www.tax.state.ny.us

Tax Amnesty and the Role of Technology

The New York State Tax Amnesty program will use emerging technology to provide citizens and businesses with online amnesty information and innovative services available anytime, anywhere. These initiatives will allow amnesty applicants to serve themselves through the Web at their convenience.

Our online initiatives include the creation of a user-friendly Tax Amnesty Web site (www.nystaxamnesty.com) and the development of online services that make it easy and convenient for citizens and businesses to: apply for and pay under tax amnesty; get answers to questions; check the status of their Amnesty application; estimate penalty and interest savings under amnesty; and provide updated address information to the Department.

While anyone visiting the Tax Amnesty Web site can use the general online services, secure services require the use of a personal identification number (PIN). The Department will provide PINs to taxpayers in amnesty mailings such as Form AM-1, *Application for Amnesty-Eligible Assessments*, and Form AM-3, *Statement of Amnesty Account*. For information about obtaining PINs for income tax services, see our Tax Amnesty Web site.



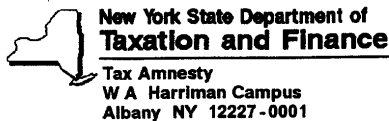
For general Tax Amnesty information, call toll-free 1 888 552-FILE (1 888 552-3453).

For information about an assessment or existing collection action, call toll-free 1 888 2PAYNYS (1 888 272-9697). The hours of operation for both these numbers during the Tax Amnesty period are Monday through Friday, 8:00 a.m. to 7:30 p.m.

Also, if you have access to a fax machine, you can obtain Form AM-2, *Tax Amnesty Application*, and many other tax return forms by dialing toll-free 1 800 748-3676. The fax transmission code for Form AM-2 is 17097.

Tax Amnesty applications are also available at many locations, such as banks, post offices, libraries, and governmental offices.

<u>General Services</u>	<u>Secure Services</u>
<ul style="list-style-type: none"> • Sign Up for Subscription Service Register for our free email service and receive notices when new amnesty content is posted on the Department's Web site. • File a Tax Amnesty Application - Personal Income Tax Return Electronically file and pay an income tax amnesty application-return (Form IT-201). • Use the Amnesty Interest Calculator Calculate the estimated amount of interest due with a return filed under amnesty. • Use the Amnesty Answer Center Get answers to Tax Amnesty questions using the Amnesty Answer Center knowledge base. • Request a PIN for Personal Income Tax Services Personal income taxpayers can request a PIN to gain access to the secure services listed on the right. 	<p style="text-align: center;">Access these services using a taxpayer specific Amnesty PIN.</p> <ul style="list-style-type: none"> • Apply for Amnesty-Eligible Assessments Submit an application for Tax Amnesty and pay online. • Check Your Statement of Amnesty Account View the status of the accounts for which you have previously applied for Amnesty, and pay any remaining balance due online. • Make an Electronic Payment Make a credit card payment or electronic funds withdrawal from a bank account. • Report a Change of Address Provide updated address and phone number information to the Department.



New York State Department of
Taxation and Finance

Tax Amnesty
W A Harriman Campus
Albany NY 12227-0001

Date:

Application for Amnesty-Eligible Assessments

Amnesty PIN:

For more information:
Visit www.nystaxamnesty.com
Call toll free 1 888 2PAYNYS
(1 888 272-9697) between the
hours of 8:00 a.m. and 7:30 p.m.
Monday through Friday

New York State's Tax Amnesty Program can save you

- you elect to claim amnesty for all assessment(s) listed on the enclosed tax amnesty application; and
- you apply and pay for amnesty by **Application and payment by this date will maximize your tax amnesty savings.**

New York State's Tax Amnesty Program begins on **November 18, 2002**, and ends on **January 31, 2003**. Amnesty benefits include:

- a civil penalty waiver;
- a 2% interest rate reduction for the tax period(s) associated with the tax liability(ies) (**On April 1, 2003, New York State will increase all current interest rates by an additional 2%.**); and
- an exemption from all administrative, civil, and criminal prosecution for tax periods for which amnesty is granted.

Our records show that you were previously billed and are still liable for the assessment(s) listed on the enclosed tax amnesty application.

How do I apply and pay?

Option 1 — One easy step to apply for amnesty and pay on the Web:

1. Apply and pay for amnesty online. Access our secure Tax Amnesty Online Services Web site at www.nystaxamnesty.com at any time. Log in using your taxpayer ID and the Amnesty PIN provided at the top of this letter. Follow the easy instructions on the Web site to apply for amnesty. When you use the online application process, you can also pay online by credit card through a service provider (for a fee) or you can authorize an automatic payment deduction from your checking or savings account using electronic funds withdrawal. It's simple, it's secure, and it fits your busy schedule!

If you want more information about our Web site security, please visit www.tax.state.ny.us.nyshome/securesite.htm

Option 2 — One easy step to apply for amnesty and pay by phone:

1. Apply for amnesty and pay by calling 1 888 2PAYNYS (1 888 272-9697). NYS Tax Department representatives are available by phone to process your amnesty application and your credit card payment. Our representatives will assist you Monday through Friday, 8:00 a.m. to 7:30 p.m.

Option 3 — Two easy steps to apply for amnesty and pay by mail:

1. Indicate the assessment(s) selected for amnesty by checking the box(es) under *Amnesty Requested* on the enclosed application. You may claim amnesty for all or any of the assessments listed. Amnesty will be granted for assessments selected if the tax and interest for those assessments are paid in full and you meet the eligibility standards.
2. Mail your completed amnesty application along with your check or money order in the enclosed preaddressed envelope.

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

— General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)

— Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697)

— Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676

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

AM-1 (11/02)



**Tax Amnesty Application
and Withdrawal of Informal Protest**

If the name or address shown is incorrect or has changed, enter correct information and indicate to which tax type the address change applies.

- Sales
 Corporation
 Withholding
 Personal Income
 Other: _____

You must indicate assessments selected for amnesty by checking the box(es) under *Amnesty Requested* below. You may have other open liabilities that are not included; only amnesty eligible assessments are listed. If you apply for amnesty on an assessment that is informally protested, your protest will be withdrawn. **By submitting this Tax Amnesty Application, you attest that you have not been convicted of a crime relating to the tax(es) which is (are) the basis of this Tax Amnesty Application.**

Make your check or money order payable to the **Commissioner of Taxation and Finance**. Include your assessment number on your payment.

Please use the enclosed envelope to ensure your response is handled promptly. If you must use a different envelope, send your response to:

**NYS TAX DEPARTMENT
TAX AMNESTY
P O BOX 3131
NEW YORK NY 10116-3131**

Enter amount enclosed ➔ \$ _____

Need help?

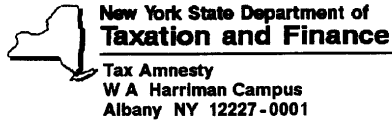
Internet: www.nystaxamnesty.com
 Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

- General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)
- Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697)
- Fax-on-demand forms (An Index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676

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

For office use only	
Form track number ●	
Amount received ●	
Payment date ●	

AM-1-C (11/02)



Statement of Amnesty Account

Date:

Amnesty PIN:

For more amnesty information:
Visit www.nystaxamnesty.com
Call toll free 1 888 2PAYNYS
(1 888 272-9697) between the
hours of 8:00 a.m. and 7:30 p.m.
Monday through Friday

This is a statement of your amnesty account. It reflects the current status of each assessment for which you have requested amnesty. Listed on the following page(s) are any open assessments and balances that are due under amnesty. At their discretion, the Tax Department may continue collection action until amnesty has been granted. You must pay in full the balance of tax and interest for each assessment by the later of March 15, 2003, or the date specified on this *Statement of Amnesty Account* or amnesty will be denied.

Account information and payment options available by:

Web: Use this convenient way to view your account and pay for amnesty. Access our secure Tax Amnesty Online Services Web site at www.nystaxamnesty.com at any time. Log in using your taxpayer ID and the Amnesty PIN provided at the top of this letter. Follow the easy instructions on the Web site to view your account online. If you have unpaid amnesty assessments, you can also pay right online by credit card through a service provider or authorize an automatic payment deduction from your checking or savings account using electronic funds withdrawal. The amount shown on the Web is today's balance. If you pay by credit card, automatic payment, or pay by mail with today's postmark, this is the balance due. It's simple, it's secure, and it fits your busy schedule!

Phone: Pay for amnesty assessments by calling 1 888 2PAYNYS (1 888 272-9697). NYS Tax Department representatives are available by phone to process your credit card payment. Our representatives are available to assist you Monday through Friday, 8:00 a.m. to 7:30 p.m.

Mail: Using the enclosed preprinted envelope, send the payment document, along with your check or money order, to NYS Tax Department, Tax Amnesty, P O Box 3131, New York NY 10116-3131.

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

— General information, amnesty information, tax forms, tax return interest calculations, and applications:	1 888 552FILE (1 888 552-3453)
— Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations:	1 888 2PAYNYS (1 888 272-9697)
— Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us):	1 800 748-3676

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

(continued on next page)

AM-3.1 (11/02)

Amnesty Application Status

AM-3.1-C (11/02)



New York State Department of Taxation and Finance

Tax Amnesty
W A Harriman Campus
Albany NY 12227-0001

Date:

Statement of Amnesty Account

Amnesty PIN: []

Amnesty Tracking ID:

Tax Type:

For more amnesty information:
Visit www.nystaxamnesty.com
Call toll free 1 888 2PAYNYS
(1 888 272-9697) between the
hours of 8:00 a.m. and 7:30 p.m.
Monday through Friday

This is a statement of your amnesty account for the tax type listed above. It reflects the current status of each tax period for which you have requested amnesty. You will receive a separate Statement of Amnesty Account for each Tax Amnesty Application that you filed.

Account information and payment options available by:

Web: Use this convenient way to view your account and pay for amnesty. If you are required to file tax returns/reports, you can compute your tax due, amnesty interest, and amnesty savings using our Web amnesty calculator. If you have unpaid amnesty assessments, you can access our secure Tax Amnesty Online Services Web site at www.nystaxamnesty.com at any time. Log in using your taxpayer ID and the Amnesty PIN provided at the top of this letter. Follow the easy instructions on the Web site to view your account online and make payments. The amount shown on the Web is today's balance. If you pay by credit card, automatic payment, or pay by mail with today's postmark, this is the balance due. If you want to project your balance due to a future date, use our Web amnesty calculator. It's simple, it's secure, and it fits your busy schedule!

Phone: Pay for amnesty assessments by calling 1 888 2PAYNYS (1 888 272-9697). NYS Tax Department representatives are available by phone to process your credit card payment. Our representatives are available to assist you Monday through Friday, 8:00 a.m. to 7:30 p.m.

Mail: If you are required to file tax returns/reports, mail them to us at NYS Tax Department, Tax Amnesty, W A Harriman Campus, Albany NY 12227-0001. If you have balance due assessments, send the enclosed payment document, along with your check or money order, to NYS Tax Department, Tax Amnesty, P O Box 3131, New York NY 10116-3131 or use the enclosed, pre-addressed envelope.

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

Table with 2 columns: Description and Phone Number. Includes contact info for general information, assessment questions, and fax-on-demand forms.

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

Amnesty Application Status

Date:

Amnesty Tracking ID:

Tax Type:

AM-3.2-C (11/02)



Tax Amnesty Payment Document

If the name or address shown is incorrect or has changed, enter correct information and indicate to which tax type the address change applies.

- Sales Corporation Withholding
 Personal Income Other: _____

Instructions: Complete this payment document and return it with your payment in the envelope provided. The balance of tax and interest for each assessment must be full paid by the later of March 15, 2003, or the date specified on this *Statement of Amnesty Account* or amnesty will be denied.

Make your check or money order payable to the **Commissioner of Taxation and Finance**. Include your assessment number on your payment.

Please use the enclosed envelope to ensure your response is handled promptly. If you must use a different envelope, send your response to:

**NYS TAX DEPARTMENT
TAX AMNESTY
P O BOX 3131
NEW YORK NY 10116-3131**

For office use only

Form track number ●
Amount received ●
Payment date ●

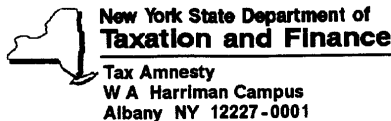
Enter amount enclosed ▶ \$ _____

Need help?

Internet: www.nystaxamnesty.com
 Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

- General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)
 - Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697)
 - Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676
- From areas outside the U.S. and outside Canada, call (518) 485-6800.

AM-3-P (11/02)



Amnesty Application for Formally Protested Assessments

Date:

Taxpayer ID:

New York State's Tax Amnesty Program can save you

- you elect to claim amnesty for all assessment(s) listed on the enclosed tax amnesty application; and
- you apply for amnesty, withdraw your protest, and pay by **Application and payment by this date maximizes your tax amnesty savings.**

New York State's Tax Amnesty Program begins on **November 18, 2002**, and ends on **January 31, 2003**. Amnesty benefits include:

- a civil penalty waiver;
- a 2% interest rate reduction for the tax period(s) associated with the tax liability(ies) (**On April 1, 2003, New York State will increase all current interest rates by an additional 2%**); and
- an exemption from all administrative, civil, and criminal prosecution for tax periods for which amnesty is granted.

Our records indicate that you have filed a *Request for Conciliation Conference* or protest for the assessment(s) listed on the enclosed tax amnesty application(s). If you want to apply for amnesty, please complete and sign the enclosed *Tax Amnesty Application and Withdrawal of Protest* and return it with your payment in the enclosed envelope.

General Information:

- You are advised to contact your duly appointed representative (if you have one) relating to your request for conciliation conference on the assessed amount(s) prior to applying for amnesty.
- You may apply for amnesty on any or all of the assessments listed. Your rights to a conciliation conference, or to file a petition with the Division of Tax Appeals, remain intact for the assessments that you do not select.
- Some assessments listed may cover more than one tax period. Only the most recent taxable period included in a specific assessment is shown. If a liability is for multiple periods, you may apply for amnesty for any or all periods included in that assessment. If you want to apply for amnesty for some, but not all periods covered by a specific assessment, you must attach a letter to this application indicating the assessment number and periods within that assessment for which you want to claim amnesty. Your rights to a conciliation conference or to file a petition with the Division of Tax Appeals remain intact for the periods that you do not include in the Tax Amnesty Program.
- If you disagree with part of the amount of an assessment, you may apply for amnesty on the amount you believe is due. You must attach a letter to this application indicating the amount for which you want to claim amnesty. Your rights to a conciliation conference, or to file a petition with the Division of Tax Appeals, remain intact for the unpaid balance.
- Any amount paid under amnesty is a withdrawal of your protest on that amount and is not refundable. You are giving up all rights to administrative or judicial review of any amount paid under amnesty.

Need Help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

— General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)

— Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697)

— Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676

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

Complete and sign the enclosed Tax Amnesty Application(s) and Withdrawal of Protest

AM-4 (11/02)



**Tax Amnesty Application
and Withdrawal of Protest**

If the name or address shown is incorrect or has changed, enter correct information and indicate to which tax type the address change applies.

- Sales Corporation Withholding
 Personal Income Other: _____

You must indicate assessments selected for amnesty by checking the box(es) under *Amnesty Requested* below. Claiming amnesty constitutes withdrawal of the protest on that assessment. Only amnesty eligible assessments are listed. You may have other open liabilities that are not included below. **By submitting this Tax Amnesty Application, you attest that you have not been convicted of a crime relating to the tax(es) which is (are) the basis for this Tax Amnesty Application.**

I apply for amnesty and withdraw my protest on the items checked above and agree to the conditions and limitations required for amnesty.

Taxpayer or Authorized Representative Signature

Enter amount enclosed ▶ \$ _____

Make your check or money order payable to the *Commissioner of Taxation and Finance*. Include your assessment number on your payment.

For Office Use Only	
Form track number •	
Amount received •	
Payment date •	

Make sure this address shows through the envelope window

▼
**NYS TAX DEPARTMENT
TAX AMNESTY
WA HARRIMAN CAMPUS
ALBANY NY 12227-0001**

AM-4-C (11/02)





New York State Department of Taxation and Finance

Tax Amnesty
W A Harriman Campus
Albany NY 12227-0001

Audit Case Amnesty Application

Date:

Tax type:

Taxpayer ID(s):

For more amnesty information:
Visit www.nystaxamnesty.com
Call toll free 1 888 552FILE
(1 888 552-3453) between the
hours of 8:00 a.m. and 7:30 p.m.
Monday through Friday

New York State's Tax Amnesty program begins on November 18, 2002, and ends on January 31, 2003. Amnesty benefits include:

- a civil penalty waiver;
- a 2% interest rate reduction for the tax period(s) associated with the tax liability(ies) (On April 1, 2003, New York State will increase all current interest rates by an additional 2%); and
- an exemption from all administrative, civil, and criminal prosecution for tax periods for which amnesty is granted.

To determine your eligibility, please refer to the general information and instructions on Form AM-2, Tax Amnesty Application. If you have questions or need additional information, please contact your auditor at the phone number listed below.

If your audit has not yet been concluded at the time you apply for amnesty, please advise the auditor listed below of your decision and be sure to include on your application the audit case ID listed below.

Form box with labels: Audit case ID, Auditor name, Phone number

What do I need to do to apply for amnesty?

- Complete the enclosed Form AM-2, Tax Amnesty Application, indicating the audit case ID and amount due in Part III, C.
- Mail your completed Form AM-2, Tax Amnesty Application, along with your check or money order, and returns if applicable, to: NYS Tax Department, Tax Amnesty, P O Box 22115, Albany NY 12201-2115.
- If you want the Tax Department to calculate your interest, leave the Amount of interest column blank. You will be billed for interest due. All liabilities resulting from amnesty filings must be paid by March 15, 2003, or the date specified on the Statement of Amnesty Account or amnesty will be denied.
- If the audit requires a return(s) to be filed, complete the required return(s) and compute the actual amount of tax and interest due for each period. You can calculate the interest due by visiting our Web site at www.nystaxamnesty.com or calling toll free 1 888 552FILE (1 888 552-3453) and speaking to one of our customer service representatives.

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

- General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)

- Assessment information or questions, application for amnesty interest calculations: 1 888 2PAYNYS (1 888 272-9697)

- Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676
From areas outside the U.S. and outside Canada, call (518) 485-6800.

Enclosures: Form AM-2

AM-8 (11/02)



**New York State Department of
Taxation and Finance**
Tax Amnesty
W A Harriman Campus
Albany NY 12227-0001

Date:

Taxpayer ID:

Tax type:

Instructions for the Amnesty Application for Delinquent Tax Periods

For more amnesty information:
visit www.nystaxamnesty.com
or call toll free 1 888 552FILE
(1 888 552-3453) from
8:00 a.m. to 7:30 p.m.,
Monday through Friday.

New York State's Tax Amnesty program begins on **November 18, 2002**, and ends on **January 31, 2003**. Amnesty benefits include:

- a civil penalty waiver;
- a 2% interest rate reduction for the tax period(s) associated with the tax liability(ies) (**On April 1, 2003, New York State will increase all current interest rates by an additional 2%**); and
- an exemption from all administrative, civil, and criminal prosecution for periods for which amnesty is granted.

Our records show that you have not filed your tax return(s) for the period(s) listed on the enclosed form. An **estimated** assessment was issued for this tax period. However, you must file a return **even if there is no tax due** for the tax period.

How to apply for amnesty

- **Complete the enclosed Amnesty Application indicating the tax period filed, tax form number, tax due, interest due, and payment amount.**
- **Complete the required return(s) and compute the actual amount of tax and interest due for each period.** You can calculate the interest due by visiting our Web site at www.nystaxamnesty.com or calling toll free 1 888 552FILE (1 888 552-3453) and speaking to one of our customer service representatives.
- **If you want the Tax Department to calculate your interest, leave the *Interest due* column blank.** We will calculate your interest due and bill you if a balance remains. All liabilities resulting from amnesty filings must be paid by the later of March 15, 2003 or the date specified on the *Statement of Amnesty Account* or amnesty will be denied.

Note: You must file returns for the periods you are in business even if no tax is due. If you have ceased doing business, or otherwise believe you are not required to file a return, please indicate your reasons on a separate piece of paper. If you previously filed a return for the tax type and period(s) listed, please submit a copy of your return and proof that payment was made. Send all documentation to:

NYS TAX DEPARTMENT
TAX AMNESTY
P O BOX 22115
ALBANY NY 12201-2115

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

General information, amnesty information, tax forms, tax return interest calculations, and applications:	1 888 552FILE (1 888 552-3453)
Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations:	1 888 2PAYNYS (1 888 272-9697)
Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us):	1 800 748-3676

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

AM - 10 (11/02)



**Tax Amnesty Application
for Delinquent Tax Periods**

Date:
Taxpayer ID:
Tax type:

If name or address shown is incorrect or has changed, enter correct information and indicate to which tax type the address change applies.

 Sales Corporation Withholding
 Personal Income Other _____

Our records show that you have not filed your tax return(s) for the period(s) listed below. In order to be granted amnesty, you must file the return(s) and pay the tax(es) and interest due. You can calculate the interest due by visiting our Web site www.nystaxamnesty.com or calling toll free 1 888 552FILE (1 888 552-3453) and speaking to one of our customer service representatives. If you want the Tax Department to calculate your interest, leave the *Interest due* column blank. We will calculate your interest due and bill you if a balance remains.

Make your check or money order payable to the **Commissioner of Taxation and Finance**. Include your taxpayer ID on your payment.

Enter amount enclosed ➔ \$ _____

Mail this form with your returns and payment to:

NYS TAX DEPARTMENT
TAX AMNESTY
P O BOX 22115
ALBANY NY 12201-2115

Need help?

Internet: www.nystaxamnesty.com
Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

- General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453)
- Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697)
- Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676

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

_____ For office use only _____	
A •	
Amount received •	
Payment date •	

AM - 10 - C (11/02)



New York State Department of
Taxation and Finance

Tax Amnesty
W A Harriman Campus
Albany NY 12227 - 0001

Date:

Amnesty Application for Delinquent Tax Periods - Corporation Tax

Taxpayer ID:

Tax Type:

For more information:
Visit www.nystaxamnesty.com
Call toll free 1 888 2PAYNYS
(1 888 272-9697) between the
hours of 8:00 a.m. and 7:30 p.m.
Monday through Friday

New York State's Tax Amnesty Program begins on **November 18, 2002**, and ends on **January 31, 2003**.
Amnesty benefits include:

- a civil penalty waiver;
- a 2% interest rate reduction for the tax period(s) associated with the tax liability(ies) (**On April 1, 2003, New York State will increase all current interest rates by an additional 2%**); and
- an exemption from all administrative, civil, and criminal prosecution for tax periods for which amnesty is granted.

Our examination of your corporation tax account indicates that we have no record of receiving franchise tax return(s) for the period(s) indicated on the enclosed form. **A lien currently exists against the corporation and any assets it may have as a result of the unfiled return(s)** [New York State Tax Law, Article 27, Section 1092 (j)]. A return must be filed as soon as possible for each tax period. Once the returns have been processed, any corresponding estimated deficiency assessment(s) will be canceled. When all delinquent franchise tax periods since incorporation or authorization have been filed and all taxes and interest due are fully paid through amnesty, the lien(s) will be relinquished.

A New York (domestic) corporation is subject to annual corporation franchise taxes/fees from its date of incorporation with the Department of State until the date it is dissolved by the Secretary of State. A foreign corporation (incorporated outside New York State) authorized to do business in New York State by the Department of State is subject to annual corporation franchise taxes or maintenance fees from its date of authorization until the date this authority is surrendered to, or revoked by, the Department of State. For domestic and foreign corporations, the annual filing and tax/fee liability are imposed for the privilege and protection of having a corporate charter, exclusive right to the corporate name in New York State, and use of the New York State court system, regardless of whether any business is conducted or profit is generated.

What do I need to do to apply for amnesty?

- Complete the enclosed tax amnesty application indicating the tax period filed, tax form number, tax due, interest due and payment amount.
- Complete the required return(s) and compute the actual amount of tax and interest due for each period. You can calculate the interest due by visiting our Web site at www.nystaxamnesty.com or calling toll free 1 888 552FILE (1 888 552-3453) and speaking with one of our customer service representatives.
- If you want the Tax Department to calculate your interest, leave the *Interest due* column blank. We will calculate your interest and bill you if a balance remains.

Eligible taxpayers who fail to apply for amnesty by January 31, 2003, and pay their amnesty balance by March 15, 2003 (or by the date specified on the *Statement of Amnesty Account* mailed to you), will not be granted tax amnesty. Furthermore, **on April 1, 2003, New York State will increase all current interest rates by an additional 2%**.

(continued on next page)

AM - 10 - CT (11/02)

Amnesty Application for Delinquent Tax Periods - Corporation Tax *(continued)*

Date:

Taxpayer ID:

Tax Type:

The department's Tax Amnesty Web site, www.nystaxamnesty.com is the best place to obtain more detailed Tax Amnesty information and access to Tax Amnesty online services. For example, this Web site provides:

- Tax returns for prior years, including many that may be completed using your personal computer and then printed for filing with the department.
- An online calculator that displays the amount of interest due under Tax Amnesty for an overdue tax return.
- Information about how to apply and pay under Tax Amnesty, including secure online application and payment options (i.e., credit card and electronic funds withdrawal).

Need help?

Internet: www.nystaxamnesty.com

Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday

General information, amnesty information, tax forms, tax return interest calculations, and applications:	1 888 552FILE (1 888 552-3453)
Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations:	1 888 2PAYNYS (1 888 272-9697)
Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us):	1 800 748-3676

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

AM-10-CT-C (11/02)



New York State Department of Taxation and Finance

Date:

Tax type:

Tax Amnesty Application for Delinquent Tax Periods

If the name or address shown is incorrect or has changed, enter correct information and indicate to which tax type the address change applies.

- Check boxes for Sales, Corporation, Withholding, Personal Income, and Other.

Listed below are the Corporation Tax periods for which we have no record of returns filed. In New York State, a corporation must file a tax return and pay tax annually regardless of whether any business is conducted or profit is generated until the corporation dissolves or surrenders authority to our Department of State. A lien remains against the corporation and any assets it may have until the delinquency is satisfied. In order to be granted amnesty, you must file the return(s) and pay the tax(es) and interest due. You can calculate the interest due by visiting our Web site at www.nystaxamnesty.com or calling toll free 1 888 552FILE (1 888 552-3453) and speaking to one of our customer service representatives. If you want the Tax Department to calculate the interest, leave the Interest due column blank. We will calculate the interest and bill you if a balance remains.

Make your check or money order payable to the Commissioner of Taxation and Finance. Include your taxpayer ID on your payment.

Enter amount enclosed \$ _____

Mail this form with your returns and payment to:

NYS TAX DEPARTMENT TAX AMNESTY PO BOX 22108 ALBANY NY 12201-2108

Need help?

Internet: www.nystaxamnesty.com Telephone assistance is available from 8:00 a.m. - 7:30 p.m. (eastern time), Monday through Friday - General information, amnesty information, tax forms, tax return interest calculations, and applications: 1 888 552FILE (1 888 552-3453) - Assessment information or questions, application for amnesty on assessments, payment by credit card, and assessment interest calculations: 1 888 2PAYNYS (1 888 272-9697) - Fax-on-demand forms (An index of fax transmission codes is available at www.tax.state.ny.us): 1 800 748-3676 From areas outside the U.S. and outside Canada, call (518) 485-6800.

Table with 2 columns: For office use only, Amount received, Payment date

AM-10-CT-P (11/02)

Filing date



New York State Department of Taxation and Finance

Declaration for E-filing of Amnesty Income Tax Return **IT-201-AS**

- For the calendar year: January 1, 1996, through December 31, 1996
- January 1, 1997, through December 31, 1997
- January 1, 1998, through December 31, 1998
- January 1, 1999, through December 31, 1999
- January 1, 2000, through December 31, 2000

Important: You must enter your social security number(s) in the boxes to the right.			
Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>	▼ Your social security number	<input style="width: 95%;" type="text"/>
Spouse's first name and middle initial	Spouse's last name	● Spouse's social security number	<input style="width: 95%;" type="text"/>
Mailing address <i>(number and street or rural route)</i>		Daytime phone number (optional) ()	
		Apartment number	
City, village, or post office	State	Country	ZIP code

A. Under penalty of perjury, I declare that to the best of my knowledge and belief, my return is true, correct, and complete.

Sign your return	Your signature	Date	Spouse's signature <i>(if joint, both must sign)</i>	Date
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Instructions

Individual taxpayers: An electronically transmitted amnesty return will not be considered complete until a signed Form IT-201-AS, *Declaration for E-filing of Amnesty Income Tax Return*, is received by New York State Tax Amnesty. A taxpayer should send a completed Form IT-201-AS immediately after completing and submitting his or her tax return. If filing a joint return, one Form IT-201-AS may be submitted with both signatures.

If you agree with the conditions, check box **A** and sign the return.

The names, address, and other information should be printed on Form IT-201-AS. If it is not printed on the form, type or print the information in the boxes provided.

If the calendar year is not filled in, please check the appropriate box.

The address on Form IT-201-AS must match the address shown on the tax return submitted via the Internet.

Amnesty will not be granted until the return is considered complete, and any tax or interest due is paid in full.

Failure to submit Form IT-201-AS will result in the denial of amnesty.

Send your completed Form IT-201-AS to:

**NYS TAX DEPARTMENT
TAX AMNESTY
W A HARRIMAN CAMPUS
ALBANY NY 12227**