



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

OFFICE OF PROCESSING
AND TAXPAYER SERVICES

11/ /2010

We have selected you for an e-file mandate compliance review for Corporation Tax returns and extensions filed from January 1, 2010 through July 22, 2010.

This review will help us determine whether you are complying with the e-file mandate and will help us avoid issuing you a penalty bill for failure to e-file returns.

What to do next:

You must send us the following information for the period from 01/01/2010 through 07/22/2010:

- A copy of form TR-800-CT, *Opt-Out and Reasonable Cause Record for Tax Preparers*, for every return able to be e-filed and extension that you prepared for your clients but did not e-file; or
- A list of all of the TR-800's created for all of the corporation tax returns able to be e-filed and extensions that were filed on paper. The list must be notarized and include the following information:
 - The client's name and taxpayer ID
 - Whether the filing was a return or extension
 - The tax year of the filing
 - If the client did not opt-out but you had other reasonable cause, a brief description of the reasonable cause.

In addition, please provide a list of all of the active Electronic Filer Identification Numbers (EFINS) issued by the IRS for your firm.

Send the information to this address:

NYS Corporation Tax E-File Compliance Unit
Systems Analysis and Testing Bureau, Bldg 8 Rm 738
WA Harriman Campus
Albany, NY 12227

If you don't send us the requested information before December 29, 2010, we will:

- Send you a bill for the penalty due for each failure to e-file. There is a \$50 penalty for each authorized tax document that you failed to file electronically.

You can learn more about the e-file mandates for tax preparers by visiting us on our Web at www.nystax.gov.

NYS E-file Compliance Unit
(518) 402-4765