



Application for Permission To File a Group Return

Tax Department use only

Form TR-99 is used by a partnership, New York S corporation, or professional athletic team to request permission (or reinstatement of permission) to file a group nonresident return on behalf of its partners, shareholders, or team members (collectively referred to as *group members*).

In addition to completing this form, the following conditions must be met:

- Partnerships and corporations must have at least **11** nonresident individual partners or shareholders electing to be included on the group return. A partner or a shareholder that is a trust is not a qualified partner or shareholder.
- Form DTF-350, *Group Affidavit*, or individual powers of attorney must be filed with this application (see instructions).
- This application and accompanying documents must be filed no later than 30 days following the close of the first tax year for which the group is requesting to file a group return.

Note: Before completing this application, you must read the instructions for the form applicable to your situation to verify that you qualify to file that return:

Form IT-203-GR-I, *Instructions for Form IT-203-GR, Group Return for Nonresident Partners*;

Form IT-203-S-I, *Instructions for Form IT-203-S, Group Return for Nonresident Shareholders of New York S Corporations*; or

Form IT-203-TM-I, *Instructions for Form IT-203-TM, Group Return for Nonresident Athletic Team Members*.

Legal name (see instructions)			Employer identification number (see instructions)		
Trade name if different from legal name above			Name of group agent		
Address (see instructions)			Address of group agent (if different, see instructions)		
City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code

A. This application is:

- ☐ a new application for: ☐ nonresident partners ☐ nonresident shareholders ☐ nonresident team members
- ☐ an application for reinstatement.

Enter the special New York identification number previously issued to the group _____

B. Enter the first tax year for which the group return will be filed _____

C. Enter the number of nonresident group members that have elected to participate in the return _____

D. Were any individual estimated tax payments made by the electing group members for the first tax year for which the group return will be filed? ☐ Yes ☐ No

Certification: I certify that: (1) I have read and understand the rules relating to the filing of a group return and agree to act as the group agent; (2) to the best of my knowledge and belief, on the date this application is submitted, the group members agree to conform to and meet the conditions of participation; and (3) I have legal authority to act and am submitting powers of attorney, if required, (see *Powers of attorney/group affidavit options* on the back) for each of the group members.

Signature of group agent	Title	Telephone ()	Date
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Return this completed application and powers of attorney (arranged in either alphabetical or social security number order) or Form DTF-350 to:

**NYS TAX DEPARTMENT
INDIVIDUAL ACCOUNT RESOLUTION
W A HARRIMAN CAMPUS
ALBANY NY 12227-0822**

Upon receipt of this completed application, the Tax Department will determine whether it is approved and advise you accordingly. If approved, a special New York identification number will be issued to the group. This number must be used on the group return and when making group estimated tax payments.

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Instructions

Name and address box – Enter in the appropriate spaces the legal name, trade name (if any), and address of the partnership, New York S corporation, or athletic team. The *legal name* is the name in which the business owns property or acquires debt.

Enter the address of the group agent **only** if different from the business address of the group.

Employer identification number – Enter the federal employer identification number of the partnership, New York S corporation, or athletic team.

Item A

New application – If the group has not previously requested permission to file a group return, mark an **X** in the *new application* box and the box identifying the class of group members.

Reinstatement – If the group previously received approval to file a group return, but subsequently did not file a group return for one or more years and now wishes to resume filing a group return, mark an **X** in the *application for reinstatement* box. Also enter the special New York identification number previously issued to the group (if known).

Item C

Number of electing nonresident group members – Enter the number of group members the group agent knows (on the date Form TR-99 is being filed) have elected to participate in the group return (see *Powers of attorney/group affidavit options*).

Note: In the case of nonresident partners or shareholders, you must have at least **11** nonresident partners or shareholders who elect to participate in order to file this form.

Powers of attorney/group affidavit options – Form TR-99 must be accompanied by either individual powers of attorney for each member who will be included on the group return or by Form DTF-350 for the entire group.

Individual powers of attorney option – An individual power of attorney must be submitted for each qualified nonresident group member the group agent knows (at the time of application) will be included on the return. Each power of attorney must authorize the group agent to represent the participating group member in the filing of the group return. If the group is applying for reinstatement, new powers of attorney must be submitted for all electing group members even though the group may have submitted powers of attorney for some or all those group members with the previous application.

Form DTF-350, Group Affidavit, may be submitted instead of individual powers of attorney.

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

Need help?



Visit our Web site at **www.tax.ny.gov**

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



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities.

If you have questions about special accommodations for persons with disabilities, call the information center.

