



Request for Assistance from the Office of the Taxpayer Rights Advocate

Read instructions on page 2 before completing this form.

Taxpayer information

Name (as shown on tax return)		Social security number (SSN)	
Spouse's name (if applicable)		Spouse's SSN	
Executor's name (if applicable)	Decedent's name		Decedent's SSN
Current street address (number, street, and apartment number)			
City		State (or foreign country)	ZIP code
Fax number ()	E-mail address		
Taxpayer identification number (if applicable)		Tax type	Tax form(s)
Tax period(s)			
Telephone number ()	Best time to call	Business's contact person (if not representative on power of attorney)	

If you already have a power of attorney on file with the Tax Department, mark an **X** in the box.....

Indicate if you have any special communications needs (Mark an **X** in the box.)

TTY/TTD line Other (specify): _____

Describe the tax problem you are experiencing, how you previously tried to resolve the problem, and the Tax Department office(s) you contacted previously (see instructions for required information; attach additional sheets if necessary)

Describe the relief/assistance you are requesting (attach additional sheets if necessary)

Contacting third parties

In order to respond to your request, we may need to contact third parties. By signing below, you authorize the Office of the Taxpayer Rights Advocate to make these contacts. We won't give you notice that we're contacting these third parties.

Signature of taxpayer or executor (if applicable)		Date
Signature of spouse (if applicable)		Date
Printed name and signature of corporate officer	Title	Date

Instructions

The Office of the Taxpayer Rights Advocate (OTRA) is an independent organization within the New York State Department of Taxation and Finance. OTRA was created to safeguard taxpayer rights and to assist taxpayers who are experiencing problems with the Tax Department.

When to use this form

Use this form if you are experiencing any of the following problems:

- You are facing a threat of immediate adverse action (e.g., seizure of an asset) for a debt you believe is not owed or where the action is, in your view, unwarranted, unfair, or illegal.
- You are experiencing undue economic harm or are about to suffer undue economic harm because of your tax problem.
- You believe there has been an undue delay by the Tax Department in providing a response or resolution to your problem or inquiry.
- You believe the tax laws, regulations, or policies are being administered unfairly or have impaired (or will impair) your rights.
- You believe a Tax Department system or procedure has failed to operate as intended, or has failed to resolve your problem or dispute.
- You believe that the unique facts of your case or compelling public policy reasons warrant assistance.

When not to use this form

- If you haven't exhausted all reasonable efforts to obtain timely relief through normal Tax Department channels.
- To seek legal or tax return preparation advice.
- To seek review of an unfavorable administrative law judge, Tax Appeals Tribunal, or judicial determination.

Specific instructions

Taxpayer information

E-mail address — We may contact you by e-mail if we're unable to reach you by telephone. We won't use your e-mail address to discuss the specifics of your case.

Taxpayer identification — Enter your taxpayer identification number if this request involves a business or non-individual entity (e.g., a partnership, corporation, trust, or self-employed individual).

Tax type — Enter the tax type (for example, personal income tax, corporation tax, sales tax, etc.) that relates to this request.

Tax form(s) — Enter the form number(s) that relates to this request. For example, an individual taxpayer with an income tax issue might enter **Form IT-201**.

Tax period(s) — Enter the quarterly, annual, or other tax period(s) that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year; if an employment tax issue, enter the calendar quarter.

Business contact person — If a business entity is filing this form, enter the name of the person to contact about the request. This may be the corporate officer signing the request, or another person authorized to discuss the matter.

Power of attorney

If you choose to have a representative act on your behalf, you must complete a power of attorney form.

Businesses: use Form POA-1, *Power of Attorney*

Individuals: use Form POA-1-IND, *Power of Attorney for Individuals*

Estates: use Form ET-14, *Estate Tax Power of Attorney*

You can get these forms from our Web site at www.nystax.gov.

Include the power of attorney form when you submit this form.

Describe the tax problem you are experiencing

Enter any detailed information necessary to describe the tax problem you are experiencing. If you have been involved with a Bureau of Conciliation and Mediation Services conference, a small claims hearing, the Tax Appeals Tribunal, a courtesy conference, an administrative law judge, an Offer in Compromise, or an audit or other collection action, include the dates of such activity, as well as the following information (if applicable):

- BCMS number
- DTA number
- audit case number
- assessment or collection case number
- formal or informal protest number

Where to file

Send your completed Form DTF-911 and any required attachments to:

By mail — **NYS TAX DEPT
OTRA
W A HARRIMAN CAMPUS
ALBANY NY 12227**

By fax — (518) 435-8532

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.