



Taxpayer Opt-Out and Reasonable Cause Record for Tax Return Preparers for Tax Year 2007

Do not mail this form to the Tax Department.

General instructions

If you are a tax return preparer who is subject to the New York State electronic return filing (e-file) mandate, you are required to e-file unless the taxpayer elects not to e-file or you cannot e-file the extension request or return due to reasonable cause.

If your e-file software does not support the e-filing of extensions, you must e-file them directly on the Tax Department Web site at www.nystax.gov.

You are not required to have the taxpayer complete and sign this form if your approved New York e-file software does not support one or more forms included in the taxpayer's tax return (e.g., Form IT-248, Claim for Empire State Film Production Credit).

If the taxpayer elects to opt out of e-filing:

The taxpayer must complete Part 1. If it is a joint return, both spouses must sign. The tax return preparer must complete Part 2.

Separate Forms IT-800 are required if the taxpayer opts out of e-filing both the extension and the tax return.

If the tax return preparer cannot e-file due to reasonable cause:

The taxpayer is not required to sign Form IT-800. The tax return preparer must complete Part 2.

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Keep this form for your records for three years. You must be able to present it to the Tax Department upon request.

Part 1: Taxpayer information (to be completed by taxpayer(s) if opting out of e-file)

Form with fields for Taxpayer's first name and middle initial, Last name, Taxpayer's social security number (SSN), Spouse's SSN, Mailing address, Apartment number, Telephone number, City, village, or post office, State, ZIP code.

Mark an X in only one box below:

I elect not to e-file my extension request.

Reason (optional):

I elect not to e-file my return.

Taxpayer's signature: (When taxpayers are married filing jointly, both spouses need to sign.) Date:

Spouse's signature: Date:

Part 2: Tax return preparer information (to be completed by tax return preparer for all extension requests and tax returns that are not e-filed)

Form with fields for Tax return preparer's signature, Date, Tax return preparer's name, SSN/PTIN, Firm's name (if applicable), Employer identification number, Street address, Telephone number, City, State, ZIP code.

I am not electronically filing this taxpayer's extension request or tax return due to reasonable cause.

Explanation:

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