



Opt-Out Record for Tax Practitioners

Do not mail this form to the Tax Department.

General instructions

Starting January 1, 2006, New York State Tax Law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-file) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. The law provides for a penalty of \$50 for each return that is not e-filed, unless the failure to e-file is due to reasonable cause. Your client opting-out is an example

of reasonable cause. Use this form to keep a record of why the return was not electronically filed.

Part I must be completed by the taxpayer (both spouses if filing a joint return) if they choose not to e-file. Part II must be completed by tax preparers for all returns which are not e-filed.

Do not mail this form to the Tax Department. Keep this form in your records for three years. You must be able to present it to the Tax Department upon request.

Part I: Taxpayer information (To be completed by taxpayer(s) if they choose not to e-file.)

First name and middle initial	Last name	Your social security number	
Spouse's first name and middle initial	Last name	Spouse's social security number	
Mailing address (number and street or rural route)	Apartment number	Telephone number ()	
City, village, or post office	State	ZIP code	

I elect not to e-file my tax return. Reason (optional): _____

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

Spouse's signature: _____ Date: _____

Part II: Tax preparer information (To be completed by tax preparer for all returns that are not e-filed.)

I am not electronically filing this taxpayer's return due to reasonable cause.

Explanation: _____

Paid preparer's signature	Date
Paid preparer's name	SSN/PTIN
Firm's name (if applicable)	Employer identification number
Street address	Telephone number ()
City	State ZIP code