



# Instructions for Form DTF-280

## Tax Information Authorization

### General instructions

**Purpose of form.** Use Form DTF-280 to:

- authorize an individual to receive your confidential information (not including copies of tax returns) from the Tax Department with respect to the tax matters listed in section 3, *Tax Matters*;
- amend a previously filed Form DTF-280;
- change or revoke the paid preparer authorization on a previously filed tax return; **or**
- authorize your paid preparer to receive additional confidential information relevant to your tax return.

Form DTF-280 is **not** a power of attorney. It **does not** give the appointee the authority to act on your behalf to obligate or bind you before the Tax Department. If you want to authorize an individual to represent you and perform other acts on your behalf, such as executing waivers, consents, or closing agreements, use **Form POA-1**, *Power of Attorney*, or Form ET-14, *Estate Tax Power of Attorney*.

**Fiduciaries.** A fiduciary (trustee, executor, administrator, receiver, or guardian) by law acts for the taxpayer. Therefore, a fiduciary does not need to file a tax information authorization. A fiduciary, acting for the taxpayer, may authorize an appointee to receive confidential tax information on behalf of the fiduciary by filing a tax information authorization.

**Do not use this form to request copies of tax returns that you filed.** If you want to request a copy of a tax return that you filed, you must file Form TR-152, *Request for Copy of Filed Tax Return*. If you want to authorize and request the Tax Department to release a copy of a tax return that you filed to another person, you must file Form DTF-505, *Authorization for Release of Photocopies of Tax Returns*.

### Where to file

Mail Form DTF-280 to:

**NYS TAX DEPARTMENT  
TCC - ACCOUNT SERVICES SECTION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0140**

A photocopy or facsimile transmission (fax) is also acceptable. You may fax your completed Form DTF-280 to: (518) 435-8406.

If the tax information authorization is filed for a matter currently pending before the Tax Department, such as an audit, also file a copy of the authorization with that office.

### Specific instructions

#### 1. Taxpayer information.

**Individuals.** Print or type your name, social security number (SSN), and mailing address in the spaces provided. If a joint income tax return is involved, also enter your spouse's name and SSN.

**Corporations, partnerships, or associations.** Print or type the name, employer identification number (EIN), business address, and state of incorporation.

**Trust.** Print or type the name and EIN of the trust and the name, title, and address of the trustee.

**Estate.** Print or type the name and identification number of the estate and the name, title, and address of the decedent's executor/personal representative. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's SSN.

#### 2. Appointee information.

Print or type the name, mailing address (including firm name, if applicable), and telephone number of your appointee(s).

#### 3. Tax matter(s).

Enter the type(s) of tax and the year(s), period(s), or transaction(s) covered. For example, you would enter *income tax* for the type of tax and *1999 & 2000* in the box for tax year(s), period(s), or transaction(s), to authorize your appointee to receive confidential information for any income tax returns filed for tax years 1999 and 2000.

Certain taxes do not have a tax year or period; they are based on a specific transaction. For example, you would enter the date of conveyance in the box for tax year(s), period(s), or transaction(s) for the real estate transfer tax.

If the matter relates to estate tax, enter the date of the taxpayer's death in the box for tax year(s), period(s), or transaction(s).

If Form DTF-280 designates only a specific tax, and no tax year, period, or transaction, the tax information authorization will apply to all tax years, periods, or transactions for the tax specified. If Form DTF-280 designates only a specific tax year, period, or transaction, and no specific tax, the tax information authorization will apply to all taxes for the designated tax year, period, or transaction. If Form DTF-280 does not designate any specific tax, and is without a tax year, period, or transaction, the tax information authorization will apply to all taxes and all tax years, periods, and transactions.

#### 4. Retention/revocation of prior tax information authorization(s).

Filing this tax information authorization automatically revokes all prior tax information authorizations on file with the Tax Department for the same tax matter and tax year, period, or transaction covered by this form. If there is an existing tax information authorization(s) that you **do not** want to revoke, mark an **X** in the box on this line and attach a signed and dated copy of the tax information authorization(s) you want to remain in effect. If you authorized the paid preparer of your tax return to receive confidential information and do not want to revoke this authorization, mark an **X** in the box on this line and attach a signed and dated copy of the return. If you do not have a copy of the tax information authorization, or a copy of the tax return that you authorized the paid preparer to receive the confidential information, send a statement to the Tax Department indicating the tax type, tax year or period, return filed, and name and address of the paid preparer whose authorization you **do not** want to revoke.

You **may not partially** revoke a previously filed tax information authorization. If a previously filed tax information authorization has more than one representative and you do not want to retain all the representatives on that previously filed tax information authorization, you must include on the new tax information authorization the representative(s) that you want to retain.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to: TCC - Account Services Section, NYS Tax Department, W A Harriman Campus, Albany NY 12227-0140. Write **Revoke** across the copy of the tax information authorization, and sign and date the form. If you do not have a copy of the tax information authorization that you want to revoke, send a statement to the above address. The statement of revocation must indicate that the authority of the tax information authorization is revoked, and must be signed and dated by the taxpayer. Also, the name and address of each appointee whose authority is revoked must be listed.

If you authorized the paid preparer of your tax return to receive confidential information relevant to your return directly on that return, and you want to revoke this authorization, send a signed and dated copy of the return to: TCC - Account Services Section, NYS Tax Department, W A Harriman Campus, Albany NY 12227-0140. If you do not have a copy of your tax return, send a statement to the Tax Department indicating the tax year, return filed, and the name and address of the paid preparer whose authorization you want to revoke.

**The filing of a Form DTF-280 will not revoke any Form POA-1, Power of Attorney, that is currently in effect.** In addition, filing Form POA-1, *Power of Attorney*, after filing Form DTF-280, will not revoke the existing Form DTF-280.

#### 5. Taxpayer signature.

Form DTF-280 must be signed by the taxpayer or by an individual who has the authority to act on behalf of the taxpayer. The taxpayer, or his, her, or its representative may be required to provide identification and evidence of authority to sign this tax information authorization.

**Individuals.** You must sign and date Form DTF-280. If a joint income tax return has been filed, **either** husband **or** wife must sign Form DTF-280.

**Corporations.** The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form DTF-280.

**Partnerships.** Under state law, generally any partner, other than a limited partner, can sign Form DTF-280 for a partnership.

**Limited liability companies.** Under state law, generally any authorized member or manager of the limited liability company can sign Form DTF-280.

**Fiduciaries.** In matters involving fiduciaries under agreements, declarations, or appointments, Form DTF-280 must be signed by all of the fiduciaries, unless it can be established that fewer than all of the fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing Form DTF-280.

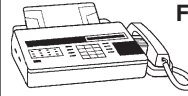
**Others.** Form DTF-280 must be signed by the taxpayer or by an individual having the authority to act in the interest of the taxpayer.

**You must indicate the date of execution on Form DTF-280.**

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**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, please call 1 800 972-1233.

### 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 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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.