



Taxpayer Opt-Out and Reasonable Cause Record For Tax Return Preparers for Tax Year 2008

Do not mail this form to the Tax Department. Keep for your records.

General instructions

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

You must complete and retain this form for each tax return and extension the taxpayer opts out of e-filing, or if there is other reasonable cause why the return or extension cannot be e-filed.

You are not required to complete or retain Form TR-800-IT 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*). However, 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).

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. Please note that an alternative signature can be used by a paid preparer as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at www.nystax.gov and click on the *Find publications, regs & laws* link to find this document.

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

If the tax return preparer cannot e-file due to reasonable cause: The taxpayer is not required to complete Part 1 or sign Form TR-800-IT. The tax return preparer must complete Part 2.

Do not mail Form TR-800-IT to the Tax Department. Tax return preparers must keep this form for three years and present it to the Tax Department upon request.

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

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

Mark an **X** in one box: I elect not to e-file my extension request. I elect not to e-file my return.

Reason (optional): _____

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

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)

| | | |
|--|--|--------------------------------|
| Tax return preparer's signature | | Date |
| Print preparer's name | | SSN/PTIN |
| Firm's name (if applicable) | | Employer identification number |
| Mailing address (number and street or rural route) | | Telephone number () |
| City, village, or post office | | 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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