



# Application for Permission to File a Group Return

Tax Department use only

Form TR-99 is used by a partnership, New York S corporation, or professional athletic team to request permission (or reinstatement of permission) to file a group nonresident return on behalf of its partners, shareholders, or team members (collectively referred to as *group members*). In addition, this form is used by other nonresident groups, such as a corporation's board of directors, that wish to request permission (or reinstatement of permission) to file a group return on behalf of their members.

In addition to completing this form, the following conditions must be met:

- Partnerships and corporations must have at least **11** nonresident partners or shareholders electing to be included on the group return. Other groups must have at least two members.
- Form DTF-350, *Group Affidavit*, or individual powers of attorney must be filed with this application (see instructions).
- This application and accompanying documents must be filed no later than 30 days following the close of the first tax year for which the group is requesting to file a group return.

**Note:** Before completing this application, you must read the instructions for the form applicable to your situation:  
 Form IT-203-GR-I, *Instructions for Form IT-203-GR, Group Return for Nonresident Partners*;  
 Form IT-203-S-I, *Instructions for Form IT-203-S, Group Return for Nonresident New York S Corporation Shareholders*;  
 Form IT-203-TM-I, *Instructions for Form IT-203-TM, Group Return for Nonresident Athletic Team Members*; or  
 Form IT-203-GG-I, *Instructions for Form IT-203-GG, Group Return for Other Nonresident Group Members*.

Legal name (see instructions)			Employer identification number (see instructions)		
Trade name if different from legal name above			Name of group agent		
Address (see instructions)			Address of group agent (if different; see instructions)		
City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code

**A.** This application is:

- a new application for:  nonresident partners  nonresident shareholders  nonresident team members  other nonresident group members

an application for reinstatement.

Enter the special New York identification number previously issued to the group \_\_\_\_\_

**B.** Enter the first tax year for which the group return will be filed \_\_\_\_\_

**C.** Enter the number of nonresident group members that have elected to participate in the return \_\_\_\_\_

**D.** Were any individual estimated tax payments made by the electing group members for the first tax year for which the group return will be filed?  Yes  No

**Certification:** I certify that: (1) I have read and understand the rules relating to the filing of a group return and agree to act as the group agent; (2) to the best of my knowledge and belief, on the date this application is submitted, the group members agree to conform to and meet the conditions of participation; and (3) I have legal authority to act and am submitting powers of attorney, if required, (see *Powers of attorney/group affidavit options on the back*) for each of the group members.

Signature of group agent	Title	Telephone (     )	Date
--------------------------	-------	----------------------	------

Return this completed application and powers of attorney (arranged in either alphabetical or social security number order) or Form DTF-350, *Group Affidavit* to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Upon receipt of this completed application, the Tax Department will determine whether it is approved and advise you accordingly. If approved, a special New York identification number will be issued to the group. This number must be used on the group return and when making group estimated tax payments.



## Instructions

**Name and address box** — Enter in the appropriate spaces the legal name, trade name (if any), and address of the partnership, New York S corporation, or athletic team. The *legal name* is the name in which the business owns property or acquires debt. In the case of an application for group filing for other nonresident groups, enter the legal name and trade name (if any) of the entity associated with the group members. For example, if the board of directors of XYZ Corporation are requesting permission to file a group nonresident return, enter the legal name and trade name (if any) of XYZ Corporation and the address of the group agent representing the board of directors.

Enter the address of the group agent **only** if different from the business address of the group.

**Employer identification number** — Enter the federal employer identification number of the partnership, New York S corporation, or athletic team. In the case of an application for group filing for other nonresident groups, enter the federal employer identification number of the entity associated with the group members.

### Item A

**New application** — If the group has not previously requested permission to file a group return, mark an **X** in the *new application* box and the box identifying the class of group members.

**Reinstatement** — If the group previously received approval to file a group return, but subsequently did not file a group return, for one or more years and now wishes to resume filing a group return, mark an **X** in the *application for reinstatement* box. Also enter the special New York identification number previously issued to the group (if known).

### Item C

**Number of electing nonresident group members** — Enter the number of group members the group agent knows (on the date Form TR-99 is being filed) have elected to participate in the group return (see *Powers of attorney/group affidavit options*).

**Note:** In the case of nonresident partners or shareholders, you must have at least **11** nonresident partners or shareholders who elect to participate in order to file this form. In the case of other nonresident groups, you must have at least **2** group members who elect to participate in order to file this form.

**Powers of attorney/group affidavit options** — Form TR-99 must be accompanied by either individual powers of attorney for each member who will be included on the group return or by Form DTF-350, *Group Affidavit* for the entire group.

**Individual powers of attorney option** — An individual power of attorney must be submitted for each qualified nonresident group member the group agent knows (at the time of application) will be included on the return. Each power of attorney must authorize the group agent to represent the participating group member in the filing of the group return. If the group is applying for reinstatement, new powers of attorney must be submitted for all electing group members even though the group may have submitted powers of attorney for some or all those group members with the previous application.

**Form DTF-350, *Group Affidavit***, may be submitted instead of individual powers of attorney.

**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.

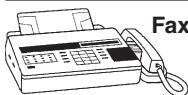
This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



### Internet access: [www.nystax.gov](http://www.nystax.gov)

Access our Answer Center for answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



**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.

Refund status: 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

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 1 800 225-5829.

