



Opt-Out Record for Tax Practitioners For Tax Year 2006

IT-800

(12/06)

Do not mail this form to the Tax Department.

New for 2006

If you are a return preparer who is subject to the e-file mandate, you must also e-file your clients' Forms IT-370. 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*. Separate Forms IT-800 are required if your client opts out of e-filing both the extension and the tax return.

This form is not required if your approved New York e-file software does not support the e-filing of a required attachment (e.g., Form IT-248, *Claim for Empire State Film Production Credit*).

General instructions

Starting January 1, 2006, individual income tax extension requests and returns prepared by certain income tax preparers must be electronically filed (e-file) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the extension request or return due to reasonable cause. The tax preparer must complete and retain this

form if the client is opting out of e-file, or if there is other reasonable cause why the return cannot be e-filed.

If the client is opting out of e-file:

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

If there is other reasonable cause for not e-filing:

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

Exception: This form is not required if your approved New York State e-file software does not support the e-filing of a required attachment (e.g., Form IT-248, *Claim for Empire State Film Production Credit*). A separate Form IT-800 is required if the taxpayer opts out of an extension request and a subsequent tax return.

Do not mail this form to the Tax Department. 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)

First name and middle initial	Last name	Your 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 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: _____ Date: _____
(When taxpayers are married filing jointly, both spouses need to sign.)

Spouse's signature: _____ Date: _____

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

I am not electronically filing this taxpayer's extension request or tax 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