



Promptax — Motor Fuel and Petroleum Business Taxes (Articles 12-A and 13-A) Request for Hardship Exemption

| | | | | |
|----------------------|--|--|------------------------|----------|
| | | | Date | |
| Business ID number | | Business name | | |
| Business address | | City | State | ZIP code |
| Primary contact name | | Primary contact telephone number () | Fax number () | |

The purpose of the hardship exemption is to provide relief for businesses who have experienced a significant decrease in recent tax liability. A separate exemption form must be submitted for each applicable tax type.

You must complete the following worksheet in its entirety and meet the stated criteria in order to qualify for hardship exemption. Read the instructions on the back of this form before completing it.

| | Tax amount | Period (mm/yy – mm/yy) |
|---|------------|---------------------------|
| a Total Article 12-A and 13-A — most recent six-month period..... | a | |
| b Total Article 12-A and 13-A tax — same six-month period as line a, prior year | b | |
| c Calculation (divide line a by line b)..... | c | |
| d Total Article 12-A and 13-A tax for six-month period immediately preceding most recent six-month period from line a | d | |
| e Calculation (multiply line c by line d) | e | |
| f Total of lines (add line a and line e) | f | |

Mark an **X** in the box next to each exemption criterion that is a correct statement based on the calculations above:

- Line c amount is less than 50% (0.5)
- Line f is less than \$2.5 million

Line c must be less than 50% (0.5) **and** line f must be less than \$2.5 million to qualify for hardship exemption.

You will receive notification granting or denying exemption status within 14 calendar days of receipt of your request. If a hardship exemption is granted, you will be released from participating in the Electronic Funds Transfer (EFT) program for the remainder of this program year and for the subsequent program year. The program cycle ends August 31 of each year.

Certification: I certify that the information shown on this form is to the best of my knowledge and belief true, correct, and complete.

| | |
|----------------------|------|
| Authorized signature | Date |
| Name of signatory | |

Instructions

The selection of businesses for mandatory participation in the Electronic Funds Transfer (EFT) program is based on historical tax liability. The hardship exemption was established to account for a significant decrease in tax liability from the historical selection period to a more current period.

You may qualify for hardship exemption if:

1. The tax liability for the most recent six-month period is less than 50% (0.5) of the tax liability for the same six-month period of the prior year; **and**
2. The tax liability for the most recent six-month period **plus** the tax liability for the six-month period preceding the most recent six-month period multiplied by the percentage calculated in 1. above is less than \$2.5 million.

If you believe you qualify for exemption based on criteria described in Tax Law section 10(b)(4), you may submit Form TR-684 to the Tax Department. To be considered for exemption, you must meet the stated criteria.

To determine the tax amount for each six-month period, include both the tax liability shown on the applicable Form PT-100 (line 13) filed and any subsequent audit adjustments.

Business information — Enter your tax identification number as shown on your *Official Letter of Notification*, along with the company name and address.

Primary contact information — Enter the name, telephone number and fax number of your primary contact as designated in your enrollment information.

The following is a step-by-step instruction for completing this form using fictitious figures from the XYZ Corporation.

| Period | Articles 12-A and 13-A tax amount |
|-------------|-----------------------------------|
| 9/06 - 2/07 | \$1,500,000 |
| 3/06 - 8/06 | 3,000,000 |
| 9/05 - 2/06 | 5,700,000 |

Line a Enter the total Article 12-A and 13-A taxes from the most recent six-month period and the beginning and ending month/year for that period.

Example: For the period 9/06 through 2/07, the figure is **\$1,500,000**.

Line b Enter the total Article 12-A and 13-A taxes for the same six-month period as in line a for the prior year and the beginning and ending month/year for that period.

Example: For the period 9/05 through 2/06, the figure is **\$5,700,000**.

Line c Enter the amount derived by **dividing line a by line b**. This amount must be less than 50% (0.5) in order to satisfy the first of two statutory hardship exemption criteria and must be calculated to **three** decimal places.

Example: The line a figure of \$1,500,000 is divided by the line b figure of **\$5,700,000**, which equals **.263**.

Line d Enter the total Article 12-A and 13-A taxes for the six-month period immediately preceding the most recent six-month period from line a and the beginning and ending month/year for the period.

Example: For the period 3/06 through 8/06, the figure is **\$3,000,000**.

Line e Multiply line c by line d and enter the result.

Example: $.263 \times \$3,000,000$ equals **\$789,000**.

Line f Add line a and line e. This total must be less than \$2.5 million in order to satisfy the second statutory hardship exemption criterion.

Example: The total of line a and line e is **\$2,289,000**.

Mark an **X** in the box next to each exemption criterion that has been met. In order to qualify for hardship exemption consideration, both criteria must be met. XYZ Corporation has met both exemption criteria.

Certification section

This form must be signed and dated by an individual authorized to act on behalf of the business. The fact that an individual's name is signed on the certification will be prima facie evidence that the individual is authorized to sign and certify this information.

Note: If you are a required participant in the EFT program for more than one tax, exemption from participation in the program for one tax type **does not** release you from mandatory participation in the program for any other tax for which you may qualify. You must demonstrate hardship for each individual tax by submitting the applicable exemption form.

The completed form should be mailed to:

**NYS TAX DEPARTMENT
PROMPTAX — PBT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Need help?



Promptax Internet access: www.nystax.gov/prompt



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

Promptax Customer Service Center: (518) 457-2332
In-state callers without free long distance: 1 800 338-0054