

## **Extension of Tax Shelter Provisions**

Chapter 57 of the Laws of 2008 amended Part I of Chapter 60 of the Laws of 2007. The amendment extends the expiration date of the reporting requirements and related administrative provisions concerning the disclosure of certain federal and New York State reportable transactions and related information regarding tax shelters to July 1, 2011. The provisions were due to expire on July 1, 2009.

For more information regarding the reporting requirements and related administrative provisions concerning the disclosure of certain transactions and related information, the following documents are available on the Tax Department Web site ([www.nystax.gov](http://www.nystax.gov)):

- TSB-M-05(2)C, (4)I, *Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*
- TSB-M-05(2.1)C, (4.1)I, *Supplement to the Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*
- TSB-M-05(2.2)C, (4.2)I, *Additional Supplement to the Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*
- TSB-M-07(1)C, *Additional Supplement to the Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*
- TSB-M-07(4)C, (4)I, *Amendments to the Procedural Regulations Relating to New York Reportable Transactions*
- TSB-M-07(5)C, (5)I, *Notification of New York Listed Transaction - Certain Charitable Contribution Deductions*
- TSB-M-07(7)C, (6)I, *Extension of Tax Shelter Provisions*

(Tax Law sections 25, 683(c)(11), 685, 1083(c)(11), and 1085, and Department Regulations Part 2500 (20NYCRR Part 2500))

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