



Department of Taxation and Finance

DTF-664

# Tax Shelter Disclosure for Material Advisors

Tax Law - Article 1, Section 25(b)(1)

Material advisor's name	Employer identification number (EIN) or social security number		
Mailing address of material advisor (number and street or PO Box)			
City, village, town, or post office	State	ZIP code	Telephone number ( )
Material advisor's e-mail address	Aggregate material advisor's fees		

Attach a copy of the statement or return filed with the Internal Revenue Service (IRS) pursuant to Internal Revenue Code (IRC) section 6111 (currently federal Form 8918, *Material Advisor Disclosure Statement*). Also include all documentation submitted to the IRS in connection with the statement or return and mail to the address shown below. For more information, see the instructions on the back of this form.

## Tax shelter information

Type of business organization (mark an X in all that apply)

Partnership (including a limited partnership)  
 Trust  
 S corporation  
 Federal Schedule C or Schedule F activity  
 Other (specify) \_\_\_\_\_

Enter the tax shelter's six-digit NAICS business code number (from the federal tax return) .....

**Certification:** I certify that this disclosure and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature	Official title	Date	
<b>Paid preparer use only (see instr.)</b>	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this disclosure	Address	City State ZIP code
	E-mail address of individual preparing this disclosure	Preparer's NYTPRIN or Excl. code	Date

## Instructions

### General information

The Tax Law provides for reporting requirements with respect to the disclosure of information relating to transactions that present the potential for tax avoidance (a tax shelter). These requirements are similar to the tax shelter disclosure requirements for federal income tax purposes. The Tax Law also imposes penalties for nondisclosure and the underpayment of taxes due to participation in these transactions and extends the statute of limitations for assessments relating to these transactions. For more information, see TSB-M-05(2)C or TSB-M-05(4)I, *Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*, and TSB-M-05(2.1)C or TSB-M-05(4.1)I, *Supplement to the Disclosure of Certain Transactions and Related Tax Shelters*.

### Who must file

Every person (material advisor) required to make and file a statement or return pursuant to IRC section 6111 on or after April 12, 2005, and prior to July 1, 2019, must file a duplicate of that statement or return (currently federal Form 8918), including all documentation submitted to the IRS

in connection with the statement or return, with the Commissioner of Taxation and Finance if **any** of the following conditions apply:

- A the person is organized in this state;
- B the person is doing business in this state;
- C the person is deriving income in this state; **or**
- D (i) the list, required to be maintained by this person pursuant to IRC section 6112, identifies, or is required to identify, a taxpayer subject to tax under Tax Law Article 9, 9-A, 22, or 33, and (ii) this person is a material advisor, as defined in IRC section 6111, who provides any material aid, assistance, or advice with respect to organizing, managing, promoting, selling, implementing, or carrying out any reportable transaction.

**Exception:** A material advisor who is required to file a duplicate of the statement or return submitted to the IRS pursuant to IRC section 6111 may file an abbreviated disclosure statement if:

- the material advisor has designated one person as the designated material advisor for federal income tax purposes (a designation agreement); **and**
- the designated material advisor elects *collective disclosure* by supplying a list of names, addresses, and tax identification numbers for each of the material advisors included in the IRS designation agreement.

For more information concerning collective disclosure elections and abbreviated disclosure statements, refer to TSB-M-05(2.1)C or TSB-M-05(4.1)I.

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