



# Group Affidavit

Submit with: Form TR-99, IT-203-GR, IT-203-S, or IT-203-TM

State of \_\_\_\_\_

Special NYS identification number (see instructions)

County of \_\_\_\_\_

Employer identification number (see instructions)

\_\_\_\_\_ being duly sworn, states:

I reside at \_\_\_\_\_ in the city/town/village/borough, etc.,

of \_\_\_\_\_, State of \_\_\_\_\_, ZIP code \_\_\_\_\_

**1. Partnerships or S corporations** - I am a partner in the firm of \_\_\_\_\_

or a shareholder of \_\_\_\_\_, which is described in the accompanying application, Form TR-99, or group return, Form IT-203-GR or Form IT-203-S, whichever is applicable, for the tax year ending

the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ ; or

**2. Athletic teams** - I am associated with the group, which is described in the accompanying application, Form TR-99, or group return, Form IT-203-TM, whichever is applicable, for the tax year ending

the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

I have been duly and properly designated and authorized under the laws of the State of New York and the laws of any other state, if applicable, to act as agent, for the purposes described herein, for each and every New York:

nonresident partner       nonresident shareholder       nonresident team member

(hereinafter referred to as *group members*) named, listed or otherwise described in the accompanying application or group return, and any schedule or list appended thereto, which application or group return I am signing and filing with the New York State Department of Taxation and Finance on behalf of the group members.

As agent, I am authorized to receive confidential information and to perform any and all acts that each of the group members can perform with respect to making, executing, and filing this application or return. By reason of this delegation of authority from each of the group members, I am acting as a common partner or group representative (hereinafter referred to as *group agent*) pursuant to 20 NYCRR sections 151.17 and 151.18 of the Regulations of the New York Commissioner of Taxation and Finance.

I am submitting this affidavit with the understanding that the New York State Department of Taxation and Finance will rely upon it; and I am aware that offering a false instrument for filing is a class A misdemeanor or a class E felony under the New York State Penal Law; and supplying false information, filing a false return and aiding or assisting in the giving of fraudulent returns, reports, statements, or other documents constitute misdemeanors and felonies under Article 37 of the New York State Tax Law.

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

Notary Public  
My commission expires \_\_\_\_\_

\_\_\_\_\_  
Signature of group agent

\_\_\_\_\_  
Print name beneath signature

(      )  
Daytime phone number

\_\_\_\_\_  
Email address



## Instructions for Form DTF-350

### General information

You may use Form DTF-350, *Group Affidavit*, instead of individual powers of attorney to establish that a group agent is authorized to act for those group members when a partnership, New York S corporation, or athletic team requests permission (or reinstatement of permission) to file a group return on behalf of its group members.

### Group agent

A group agent must be appointed and designated by each member of a group requesting permission (or reinstatement of permission) to file a group return. The group agent must:

- have legal authority to act as an agent in matters relating to the group return, for all group members participating in the return
- sign the group return, and
- receive any communications from the Tax Department. Any notices required by law, such as notices of deficiency and notice and demands, will be sent to the group agent as well as to the individual group member involved.

In addition, if the group agent was actually responsible for making or signing an erroneous, false, or fraudulent return, the agent will be personally liable for penalties relating to those errors.

### Specific instructions

#### Name, address, and identification number

As the group agent, you must complete Form DTF-350 as follows:

1. Enter your state and county of residence, name, and address.
2. If you are filing this form with a group return, also enter the special NYS identification number assigned to the group.
3. Enter the employer identification number (EIN) of the partnership, New York S corporation, or athletic team.
4. Complete either item 1, for partnerships or S corporations, or item 2, for athletic teams.
5. Mark an **X** in the appropriate box to identify the class of group members you are representing.

#### Signature

The group agent **must** sign this form and have it notarized.

#### Daytime phone number

The Tax Department will call you at the number you provide to correct any minor errors or omissions instead of writing or returning Form DTF-350.

#### When to file

Submit Form DTF-350 when you file the initial group return, and all subsequent group returns, regardless of whether the group members have changed. Include Form TR-99, *Application for Permission to File a Group Return*.