

Application for Relief from Responsible Person Liability Under the Sales Tax Law



The Tax Law provides relief from responsible persons liability for certain minority members of a limited liability company (LLC) and limited partners of a limited partnership (LP). An LLC member or limited partner must meet specific requirements to be eligible for this relief.

Complete this form **only** if you received a sales or use tax (sales tax) assessment as a responsible person of an LLC or LP and you believe that you qualify for such relief. Each responsible person applying for relief **must** submit a **separate** Form DTF-8. The information on this form will be used to determine if you are individually eligible for relief.

To apply for relief, you **must** request a conciliation conference by completing Form CMS-1-MN, *Request for Conciliation Conference*, within the protest time limit listed on your associated assessment and attach a separate completed Form DTF-8-ATT, *Attachment to Form DTF-8*, for each sales tax assessment listed on Form DTF-8. Mail all forms, attachments, and any other documentation requested to the address on page 2.

If you are not representing yourself, you must submit a properly completed Form POA-1, Power of Attorney, with this application.

Applicant information

| Applicant name | S | Social Sec | urity number | Telephone number |
|----------------|------------------------|------------|-------------------|------------------|
| Care of (c/o) | A | ddress (n | umber and street) | |
| City | U.S. state/Canadian pr | rovince | ZIP/Postal code | Country |

Representative information (if applicable; attach Form POA-1)

| Representative name | | Business t | itle | Telephone number |
|---------------------|---------------------|------------|--------------------|------------------|
| | | | | |
| Care of (c/o) | | Address (r | number and street) | |
| | | | | |
| City | U.S. state/Canadian | province | ZIP/Postal code | Country |
| | | | | |

Company for which you were assessed sales tax as a responsible person

| Company name | | Sales tax i | dentification number | Telephone number | | | |
|---|----------------------------|-------------|-----------------------------|------------------|--|--|--|
| Care of (c/o) | | Address (r | Address (number and street) | | | | |
| City | U.S. state/Canadian provir | | ZIP/Postal code | Country | | | |
| Type of entity (mark an X in one box): | | LI | _c 🗌 | | | | |

Assessments (attach additional sheets, if needed; complete a separate Form DTF-8-ATT for each sales tax assessment)

| Assessment number or ID | Notice date | Tax period | Amount of tax |
|-------------------------|-------------|------------|---------------|
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Provide any additional information you would like to give to support this application or why you disagree with the notices listed above (attach additional sheets, if needed):

Note: If the Tax Department determines that you are eligible for relief, you **must** enter into a written agreement with the department that describes the relief provided and the obligations you undertake. We will not approve that agreement until you pay the adjusted liability in full or enter into a satisfactory installment payment agreement.

Certification: I certify that the above statements are true, complete and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

| A | Printed name of applicant | | Signatur | e of app | licant | | | |
|-----------------|---|---------|----------|----------|--------------------|---------|-----------|----------|
| Applicant | Email address of applicant | | | | Telephone number | | Date | |
| Paid | Firm's name (or yours if self-employed) | | | Firm's | EIN | Prepar | er's PTIN | or SSN |
| preparer use | Signature of individual preparing this return | Address | | | City | Sta | ate | ZIP code |
| only | Email address of individual preparing this return | | | Prepare | r's NYTPRIN or Exc | I. code | Date | |

Mail this completed form, all attachments, and Form CMS-1-MN to:

NYS TAX DEPARTMENT BCMS W A HARRIMAN CAMPUS ALBANY NY 12227-0918

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Questions?

Call the Tax Department at 518-457-5434.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your SSN.

| Code | Exemption type | Code | Exemption type |
|------|------------------------|------|--|
| 01 | Attorney | 02 | Employee of attorney |
| 03 | CPA | 04 | Employee of CPA |
| 05 | PA (Public Accountant) | 06 | Employee of PA |
| 07 | Enrolled agent | 08 | Employee of enrolled agent |
| 09 | Volunteer tax preparer | 10 | Employee of business preparing that business' return |

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website at *www.tax.ny.gov*, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*.