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FINANCE MEMORANDUM OO-1

January 13, 2000

Department to Accept IRS PTINs

Effective for filings made on or after January 1, 2000, and notwithstanding any instructions on Department of Finance forms to the contrary, tax return preparers may enter their Preparer Tax Identification Number ("PTIN") assigned by the IRS in lieu of their social security numbers on all New York City Department of Finance returns and forms wherever a social security number is required for a return preparer. A PTIN for this purpose is the eight digit number starting with P assigned by the IRS to tax preparers pursuant to section 6109(a) of the Internal Revenue Code as amended by the IRS Reform and Restructuring Act of 1998. Tax return preparers who do not have an IRS-assigned PTIN must continue to include their social security numbers.

An individual preparer must continue to use his or her social security number on returns and reports filed on his or her own behalf as the taxpayer.

The Department of Finance has issued this Finance Memorandum for the purpose of advising taxpayers and tax professionals of, and explaining the Department's current position and procedures with respect to, the issue addressed so that they may act accordingly. Finance Memoranda are advisory in nature and are merely explanatory. Finance Memoranda are not declaratory rulings or rules of the Department of Finance and do not have legal force or effect, do not set precedent and are not binding on taxpayers.