Department of Taxation and Finance

Request for Assistance from the Office of the Taxpayer Rights Advocate

DTF-911
(8/22)

Read the instructions on page 2 before completing this form.

Taxpayer information

Taxpayer's name or business's name		Social Security number or taxpayer identification number
Spouse's name *(if applicable)*		Spouse's Social Security number
Name of POA, third-party designee, or business contact person *(if applicable)*		
Current street address *(number, street, and apartment number)*		
City	State *(or foreign country)*	ZIP code
Telephone number ( )	Email address	

Indicate if you have any special communications needs *(Mark an **X** in the box.)*

☐ TTY/TTD line ☐ Other *(specify)*: _____

Describe the tax problem you are experiencing, how you previously tried to resolve the problem, and the Tax Department office(s) you contacted previously *(see instructions for required information; attach additional sheets if necessary)*

Describe the relief/assistance you are requesting *(attach additional sheets if necessary)*

Signature of taxpayer or POA *(if applicable)*	Date
Signature of spouse *(if applicable)*	Date
Print name	Title

Instructions

General information

The Office of the Taxpayer Rights Advocate (OTRA) is an independent organization within the New York State Department of Taxation and Finance. OTRA was created to safeguard taxpayer rights and to assist taxpayers who are experiencing problems with the Tax Department.

When to use this form

Use this form if you are experiencing any of the following problems:

- You are facing a threat of immediate adverse action (such as seizure of an asset) for a debt you believe is not owed or where the action is, in your view, unwarranted, unfair, or illegal.
- You are experiencing undue economic harm or are about to suffer undue economic harm because of your tax problem.
- You believe there has been an undue delay by the Tax Department in providing a response or resolution to your problem or inquiry.
- You believe the tax laws, regulations, or policies are being administered unfairly or have impaired (or will impair) your rights.
- You believe a Tax Department system or procedure has failed to operate as intended, or has failed to resolve your problem or dispute.
- You believe that the unique facts of your case or compelling public policy reasons warrant assistance.

When not to use this form

- If you have not exhausted all reasonable efforts to obtain timely relief through normal Tax Department channels.
- To seek legal or tax return preparation advice.
- To seek review of an unfavorable administrative law judge, Tax Appeals Tribunal, or judicial determination.

Specific instructions

Taxpayer information

Email address – We may contact you by email if we're unable to reach you by telephone.

Social Security number or taxpayer identification number – Enter your Social Security number, or taxpayer identification number if this request involves a business or non-individual entity (such as a partnership, corporation, trust, or self-employed individual).

Business contact person – If a business entity is filing this form, enter the name of the person to contact about the request. This may be the corporate officer signing the request, or another person authorized to discuss the matter.

Power of attorney

If you choose to have a representative act on your behalf, you must complete a power of attorney form.

Businesses and individuals: use Form POA-1, *Power of Attorney*

Estates: use Form ET-14, *Estate Tax Power of Attorney*

You can get these forms from our website at *www.tax.ny.gov*.

Include the power of attorney form when you submit this form.

Describe the tax problem you are experiencing

Enter any detailed information necessary to describe the tax problem you are experiencing. If you have been involved with a Bureau of Conciliation and Mediation Services (BCMS) conference, a small claims hearing, the Tax Appeals Tribunal, a courtesy conference, the Division of Tax Appeals, an Offer in Compromise, a driver's license suspension, or an audit or other collection action, include the dates of such activity, as well as the following information (if applicable):

- BCMS number
- Division of Tax Appeals number
- audit case number
- assessment or collection case number

Where to file

Do not staple any items to this form. Send your completed Form DTF-911 and any required attachments by:

Mail: **NYS TAX DEPARTMENT**
OTRA
W A HARRIMAN CAMPUS
ALBANY NY 12227-0912

Fax: (518) 435-8532

Private delivery services – If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the form(s) covered by these instructions to: NYS TAX DEPARTMENT, OTRA, 90 COHOES AVE, GREEN ISLAND NY 12183

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, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service