



Department of
Taxation and Finance

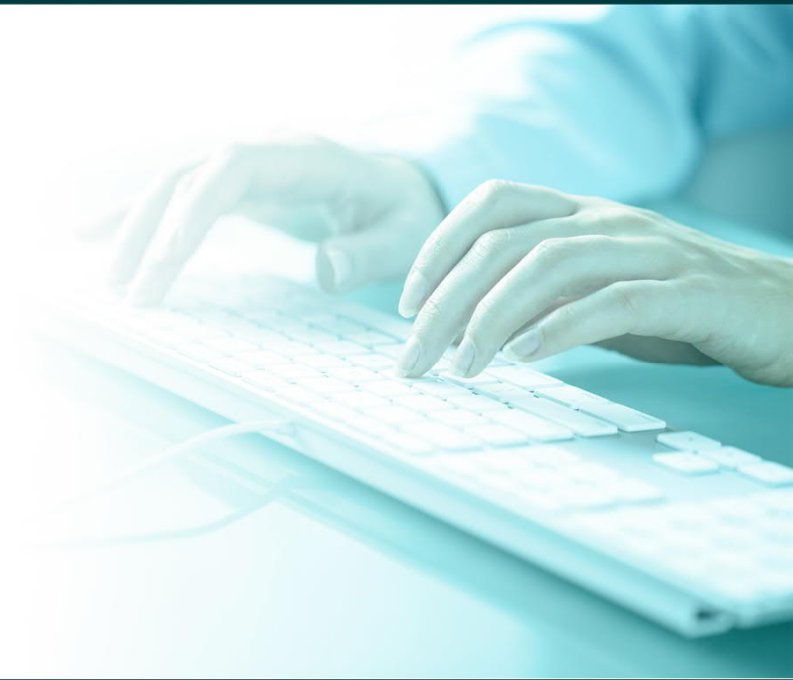
Tax Updates and Messages

Tax Year 2022

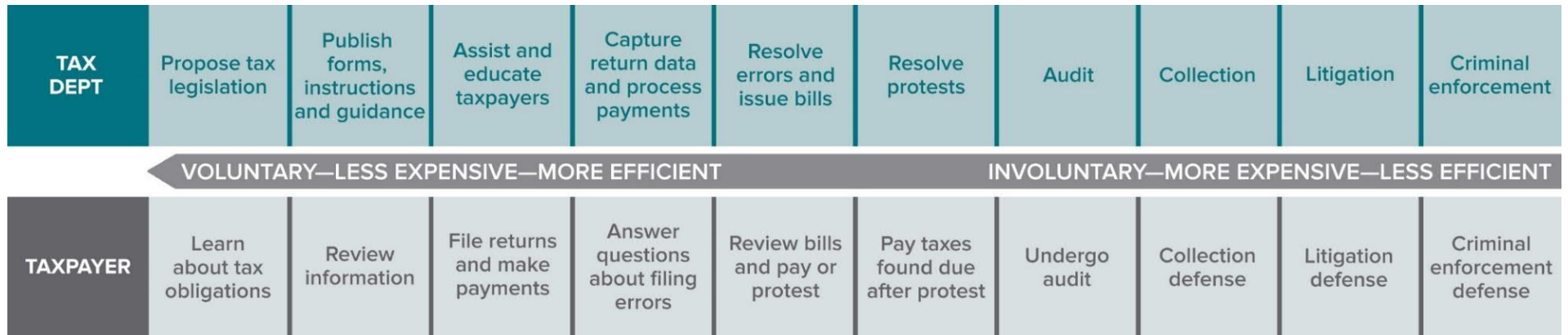
Cornell Tax School

A photograph of a New York State Resident Income Tax Form IT-201-1. The form is tilted and shows various fields for personal information, including name, address, and filing status. The state logo is visible in the top left corner of the form. The text on the form includes "Department of Taxation and Finance", "Resident Income Tax", "New York State • New York City • York", and "For help completing your return, see the instructions, Form IT-201-1." The form also includes fields for "Your first name", "Spouse's first name", "Mailing address", "City, village, or post office", "Taxpayer's permanent home address", and "Filing status" with options for Single, Married filing joint return, and Married filing separate return.

Department Messages



Efficiency: Compliance Continuum



Our mission:

To efficiently collect tax revenues in support of state services and programs, while acting with integrity and fairness in the administration of the tax laws of New York State.

Department Focus

- Taxpayer experience
- Projects already begun:
 - Form Clarity and Translation Project
 - Tax Modernization



Form Clarity and Translation Project

- Form instructions are moving to html pages.
- Forms will be written clearer for easier translation.
- We are selecting several each year. This year we hit some big ones, including the IT-201-I, IT-203-I and CT-3-I.
- PDF files of the html page will be created for printing.

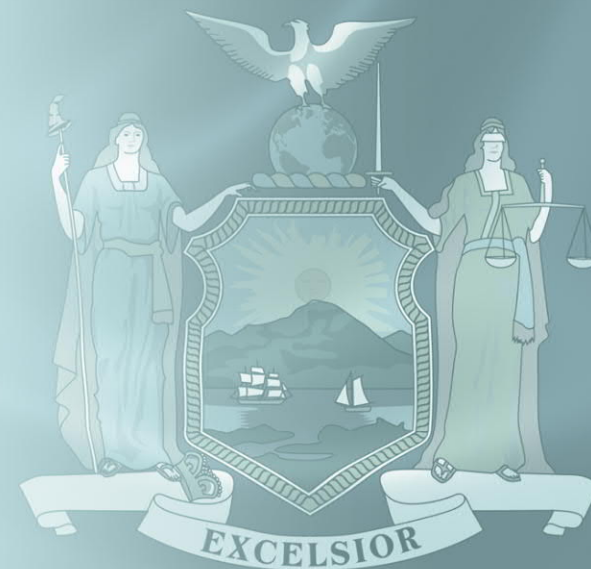
Tax Modernization

Modernized systems will:

- Reduce manual processes
- Expand self-service options for taxpayers
- Enhance the use of analytics in our processing



Summary of Tax Law Changes for 2022-2023



Department of
Taxation and Finance

Provisions Directly Affecting Tax Professionals



Department of
Taxation and Finance

Tax Preparer Regulation and Enforcement

Reminder:

For tax years beginning on or after January 1, 2022, tax return preparers and facilitators are required to prominently display the following information at their place of business and at any location where they provide tax return preparation and/or facilitation services ...

Tax Preparer Regulation and Enforcement

- A copy of their registration certificate for the current period.
- A current price list (in at least 14pt font) of all services offered that includes:
 - the minimum fee for each service, including each type of federal or New York State tax return to be prepared and facilitation service to be provided; and
 - a list of all possible additional fees explaining the conditions under which they could be assessed.
- A copy of the most recent *Consumer Bill of Rights Regarding Tax Preparers* published by the department.



Tax Preparer Regulation and Enforcement

- A tax return preparer or facilitator that fails to comply with any these requirements must pay:
 - \$500 for any failure for the first month of noncompliance
 - \$500 for any failure for each subsequent month of noncompliance (up to \$10,000 in a calendar year)
- The penalty can only be waived for good cause shown by the preparer or facilitator.



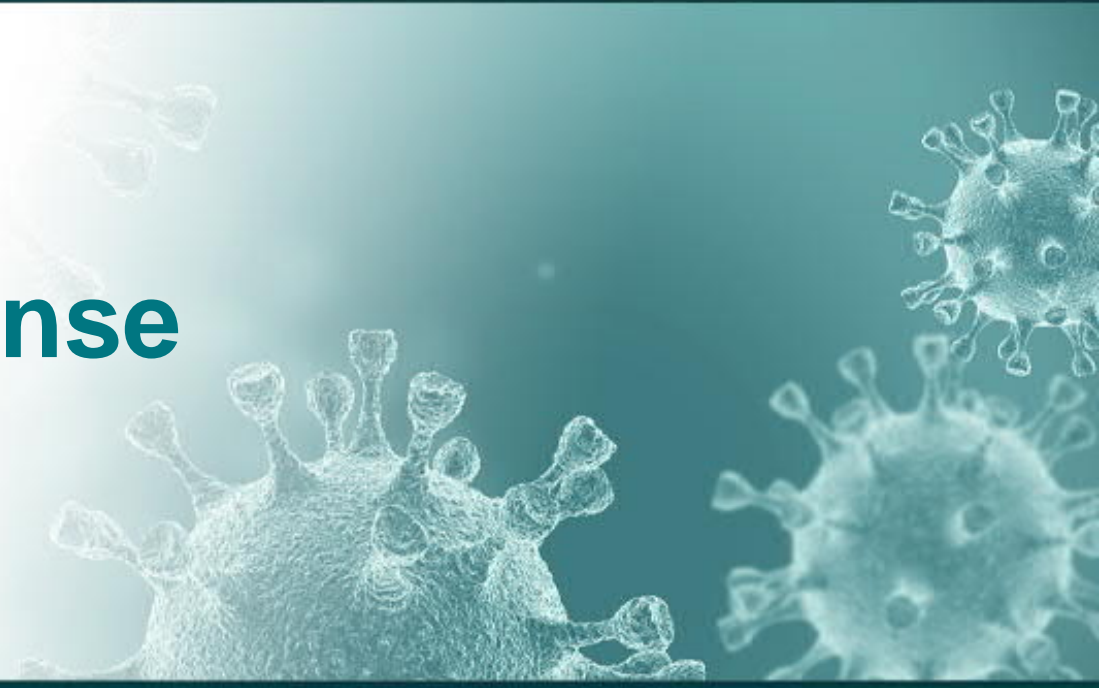
Tax Preparer Regulation and Enforcement

Not sure if you meet the requirement as a tax return preparer or facilitator for these posting regulations?

- Visit www.tax.ny.gov search tax preparer.
- Then select tax preparer registration and continuing education.



Changes in Response to COVID-19



Location Requirement Waiver for Tax Credits

- Waives location requirement for tax benefits based on maintaining a presence within the state or within a specific area of the state for businesses whose employee's work locations were affected by the COVID-19 pandemic.
- Eligible businesses must certify they continued to operate within the state for the entire period the benefit is claimed.
- Businesses are not entitled to tax benefits for any period in which they moved operations out of state.

COVID-19 Capital Costs Credit

- New refundable credit available to small businesses that incurred costs of at least \$2,000 from January 1, 2021 – December 31, 2022, to comply with public health or other emergency orders or regulations related to the COVID-19 pandemic.
- Taxpayers apply to Empire State Development for a certificate of tax credit at www.esd.ny.gov.
- Credit applied in the year the certificate is issued.
- CT-657 or IT-657; *Covid-19 Capital Costs Credit*

Additional Restaurant Return-to-Work Credit

- A new additional refundable credit may be available to New York State small business restaurants that have been impacted by COVID-19 and were approved for the 2021 restaurant return to work credit.
- Only applies to tax years that include December 31, 2021
- Certificate program administered by Empire State Development

Additional Restaurant Return-to-Work Credit

- Qualifying businesses are eligible for a tax credit of \$5,000 per net new worker hired (maximum of \$50,000 per business).
- Credit recipients were eligible to request an advance payment of the tax credit by 9/30, if they met certain requirements.
- Form IT-658 or CT-658, *Additional Restaurant Return-to-Work Credit*

Specific Provisions



Accelerated Middle-Class Tax Cut

- Reduced rates that were going to be in effect for tax years beginning after 2024 will now be in effect for tax years beginning in 2023.
- Additional rate reductions will continue for tax years beginning after 2027.
- We will be adjusting the withholding tax tables for use in 2023 to reflect these changes.

Additional Child and Earned Income Tax Payments

- These payments are one-time checks directly to taxpayers.
- Taxpayers are entitled to a payment if, for tax year 2021, they received at least \$100 for either or both of the following credits from New York State:
 - an [Empire State child credit](#), and
 - a New York State [earned income credit](#) (or [noncustodial parent earned income credit](#)).

Additional Child and Earned Income Tax Payments

- Checks will be automatically mailed to taxpayers who qualify.
- The payment does not need to be reported on the 2022 New York State tax return.
- Visit www.tax.ny.gov (search: check)

Homeowner Tax Rebate

- The homeowner tax rebate credit is a one-year program providing direct property tax relief to about 2.5 million eligible homeowners in 2022.
- To be eligible, taxpayers must have:
 - qualified for a 2022 STAR credit or exemption,
 - had income that was less than or equal to \$250,000 for the 2020 income tax year, and
 - a school tax liability for the 2022-2023 school year that is more than your 2022 STAR benefit.

Homeowner Tax Rebate

- The amount of the rebate credit depends on:
 - where the taxpayer's home is located,
 - how much the taxpayer's income is, and
 - whether the taxpayer receive Enhanced STAR or Basic STAR.
- If a taxpayer itemizes on their New York State personal income tax return, they will need to reduce the deduction for real estate taxes by the amount of the check.
- For more information visit, www.tax.ny.gov (search: HTRC)

Use of 529 College Savings Accounts

- The definition of eligible education institution under Subdivision 5 of Section 695-b of the education law was amended to include any apprenticeship program described in section 529 (c) (3) of the IRC.
- Qualified apprenticeship expenses are now a qualified use of a 529 savings program.



Subtraction Modifications/Adjustments



Commercial Cannabis Activity Deductions

Taxpayers may deduct the amount of any federal deduction disallowed under IRC Section 280E related to the production and distribution of adult-use cannabis products (as defined under tax law article 20-C), provided that the amount:

- was not used as the basis for the any other tax deduction, exemption or credit; and
- was not otherwise required to be added back when computing New York adjusted gross income.

Small Business Income Modification

- Expands definition of “small business” to include non-farm LLC’s, partnerships and S-Corporations with less than \$1.5 million in New York gross business income.
- Increases subtraction modification from 5% to 15% of net farm income included in federal adjusted gross income (FAGI)
- Applies to farmers (or farm businesses) with less than \$250,000 in net farm income
- Effective for taxable years beginning on or after 1/1/2022.

Health Care/Mental Hygiene Workers Bonuses

- Health care and mental hygiene worker bonuses were authorized by section 367-w of the Social Services Law.
- The bonuses are given by the Department of Health but paid through health care employers to the employees.
- These bonus payments are excluded from income to the extent included in federal taxable income.
- Use subtraction modification on the IT-225 to exclude.

HWB Program (cont.)

- When the payments are given to employees, no New York State withholding is needed, they are exempt from tax.
- The exemption applies to New York State and local income taxes only.
- Regarding W-2 filings:
 - Box 1 and Box 16 must still match.
 - You should distinctly and clearly identify the (HWB) bonuses in box 14.



Exemption for Student Loan Forgiveness

- Excludes from New York State income tax income attributable to loan forgiveness awards under programs administered by the Higher Education Service Corporation (HESC) under Article 14 of the education law to the extent included in federal adjusted gross income.
- Effective for tax years beginning on or after January 1, 2022

Student Loan Debt Forgiveness

- American Rescue Plan has student loan forgiveness that will exclude it from federal adjusted gross income (FAGI)
- Since it is not in FAGI, it will not carry over into New York adjusted gross income.
- No New York modification will be added to include it.

Reminder on IT-558

- Adjustments due to decoupling from the IRC
- Only applies to Partners, Shareholders and beneficiaries
- Only for fiscal year filers
- See Form IT-558, *New York State Adjustments due to Decoupling from the IRC*



Credit Changes



Credit Extensions

Extended through tax year 2025:

- Clean heating fuel tax credit (Articles 9A and 22)
- Alternative fuels and electric vehicle recharging tax credit (Articles 9A and 22)
- Workers with disabilities tax credit



Credit Extensions (continued)

Extended through tax year 2027:

- New York youth jobs program credit (Articles 9A and 22)
- Empire State apprenticeship tax credit (Articles 9A and 22)



Empire State Film Production Credits

- Empire State film production credit and Empire Film post-production credit extended three years to December 31, 2029.
- As of January 1, 2023, also requires:
 - taxpayers receiving a film production credit must contribute $\frac{1}{2}$ of one percent of the credit allowed to the Empire State Entertainment Diversity Job Training Development Fund, and
 - Empire State film production credit applicants are required to submit a diversity plan with the Governor's Office of Motion Picture and Television Development.

Low Income Housing Credit

Increased the statewide aggregate dollar amount of the credit as follows:

Effective date	Tax credits increased to
April 1, 2022	\$127 million
April 1, 2023	\$142 million
April 1, 2024	\$157 million
April 1, 2025	\$172 million

NYC Musical and Theatrical Production Credit

- Amended this refundable credit to:
 - extend the \$3 million production cap to productions with first performance by January 1, 2023
 - extend the credit period to September 30, 2023
 - double the overall program cap to \$200 million
 - extend the application deadline to June 20, 2023
- Other technical corrections and clarifications
- Forms IT-654 or CT-654, *New York City Musical and Theatrical Production Tax Credit*.

Hire a Vet Tax Credit

- Credit extended until December 31, 2025
- Definition of eligible veteran expanded to include:
 - Space Force,
 - commissioned corps of the national oceanic and atmospheric administration, and
 - commissioned corps of the US public health service.

Hire a Vet Tax Credit (continued)

- Credit increases to
 - 15% of wages with a \$15K cap for full time veterans
 - 20% of wages with a \$20K cap for full time disabled veterans.
 - Cap amounts are halved for part time employees
- See CT-643 or IT-643, *Hire a Veteran Credit*

Brownfield Redevelopment Tax Credit

- Extended for sites accepted into the program prior to January 1, 2033 and receiving a certificate of completion (COC) prior to January 1, 2037.
- For qualified sites issued a COC on or after March 20, 2010, but before December 31, 2015, extends the period to claim the tangible property component to 15 years after the COC was issued.
- For qualified sites issued a notice of acceptance on or after July 1, 2015, but before June 24, 2021, site preparation costs shall include costs paid or incurred within 84 months after the last day of the tax year in which the COC was issued.

Brownfield Redevelopment Tax Credit

- Extended the period for qualified sites issued a COC on or after July 1, 2015, but before June 24, 2021, to claim the on-site groundwater remediation cost component and the site preparation credit component by seven years after the COC was issued.
- For sites accepted on or after 1/1/23, there are two new increased rate designations for the tangible personal property credit component:
 - disadvantaged communities and
 - renewable energy projects.
- Allows certain athletic complexes to qualify for the credit.

Investment Tax Credit for Farmers

- The investment tax credit (ITC) for eligible farmers will increase from 4% to 20% for Article 22 filers and from 5% to 20% for Article 9A filers.
- Applies to property principally used by the farmer in the production of goods by farming, agriculture, horticulture, floriculture or viticulture.
- For property placed in service on or after April 1, 2022.
- Form IT-212, *Investment Credit* or Form CT-46, *Claim for Investment Tax Credit*

Farm Workforce Retention Credit

- Doubles the credit from \$600 to \$1,200 per eligible farm employee.
- Extends the credit program through 2025.
- Credit increase applies for years 2022 through 2025.
- See Forms IT-647 or CT-647, *Farm Workforce Retention Credit*.

Transportation to Individuals with Disabilities

- Extends the credit for taxicabs and livery service vehicles accessible to persons with disabilities by six years through December 31, 2028.
- For tax years beginning on or after January 1, 2023, added a \$15,000 credit for electric vehicles.
- Form IT or CT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*

New Credits and Voluntary Contributions



Grade Number 6 Heating Oil Conversion Credit

- A new refundable credit available to taxpayers subject to tax under article 9A or 22 who incur expenses for the conversion from grade number 6 heating oil to biodiesel heating oil or a geothermal system at any building located in New York State outside of New York City.
- Cannot be principally engaged in the generation or distribution of electricity, power or energy.
- Cannot owe past due New York State taxes unless you are making payments and complying with an approved installment payment agreement with the Tax Department.

Grade Number 6 Heating Oil Conversion Credit

- Must apply through the New York State Energy Research and Development Authority (NYSERDA).
- Follow all environmental conservation laws and regulations.
- Credit equals 50% of the conversion costs approved by NYSERDA and must be claimed in the tax year which the conversion is completed.
- Amount cannot exceed \$500,000 per facility.
- See Form IT-656 or CT-656, *Grade Number 6 Heating Oil Conversion Credit*

Geothermal Energy Systems Credit

- This new credit is for qualified geothermal energy system equipment and expenditures installed at residential property located in New York state and placed in service after January 1, 2022.
- A geothermal energy system is a ground-coupled solar thermal system that uses the solar thermal energy stored in the ground or in bodies of water to produce heat and is commonly known as or referred to as a ground source heat pump system.

Geothermal Energy Systems Credit (cont.)

- To qualify for the credit, the property where the geothermal system is installed must be the taxpayer's residence at the time the system is originally placed in service.
- If the residential property is rented at any time during the year in which the credit is claimed, you may not claim this credit
- Taxpayers may only claim the credit for one geothermal energy system in a tax year. (Note: credit is allowed for leased systems but only for the first 15 years.)

Geothermal Energy Systems Credit (cont.)

- In the case of a cooperative housing corporation or a condominium, a percentage of the qualified geothermal energy system equipment expenditures may be attributed to each unit within the building. It can be claimed for leased systems.
- The credit is equal to 25% of the qualified geothermal energy system expenditures and is limited to \$5,000.
- See Form IT-267, *Geothermal Energy System Credit*

Farm Employer Overtime Credit

- Credit equals 118% of additional overtime paid as a result of the phase-in of a new 40-hour overtime threshold.
- Credit base is overtime paid for hours worked between the new threshold and 60 hours.
- Credit is contingent on overtime threshold being lowered from 60-hours per week.

Farm Employer Overtime Credit

- Advanced payment option for overtime paid between January 1 and July 31 of applicable year.
- To get the advanced payment, Taxpayers must apply to
 - the Department of Agriculture & Markets by September 30th of the applicable year, and
 - file for the advanced payment with the Tax Department by November 30 of the applicable year.

Farm Employer Overtime Credit

- Overtime paid between August 1 and December 31 of applicable year can be claimed when you file your tax return for the applicable year.
- If no advanced payment requested, you can claim overtime paid between January 1 and December 31.
- Do not expect filings for this credit until 2024.

Empire State Digital Gaming Media Production Credit

- New refundable credit available for eligible digital gaming media productions.
- Credit equals 25% of qualified digital gaming media production costs, of one or more qualified digital productions incurred in New York State.
- For costs incurred within New York State but outside the MCTD the credit amount increases to 35%

Empire State Digital Gaming Media Production Credit

- Empire State Development will administer the credit and issue a tax credit certificate.
- Aggregate total of the credit allowed per year is \$5 million.
- Any one taxpayer cannot receive more than \$1.5 million per year.

New Voluntary Gifts

Available to personal income tax and corporation tax filers :

- Retired and Rescued Thoroughbred Racehorse Aftercare
- Retired and Rescued Standardbred Racehorse Aftercare
- Gift for Lyme and Tick-borne Diseases Education, Research and Prevention

Available to personal income tax filers only:

- Gifts for the State Library System

* bill has passed both houses and are expected to be signed by the governor



New and Updated Programs



Pass-Through Entity Tax (PTET)

- Due date to opt into PTET for 2022 was extended to September 15, 2022.
- Beginning on or after January 1, 2022,
 - eligible S corporations may opt in to PTET as either an electing resident S corporation or an electing standard S corporation, and
 - PTET elections are irrevocable as of the due date of the election.



Pass-Through Entity Tax (PTET) (continued)

Effective for periods beginning on or after January 1, 2021:

- S-corporations must add back income-based taxes paid to jurisdictions other than New York
- Entities must also addback pass-through entity taxes paid to New York or to other taxing jurisdictions to the extent they are not added back by an individual when the individual claims a PTET credit or PTET-related resident tax credit.



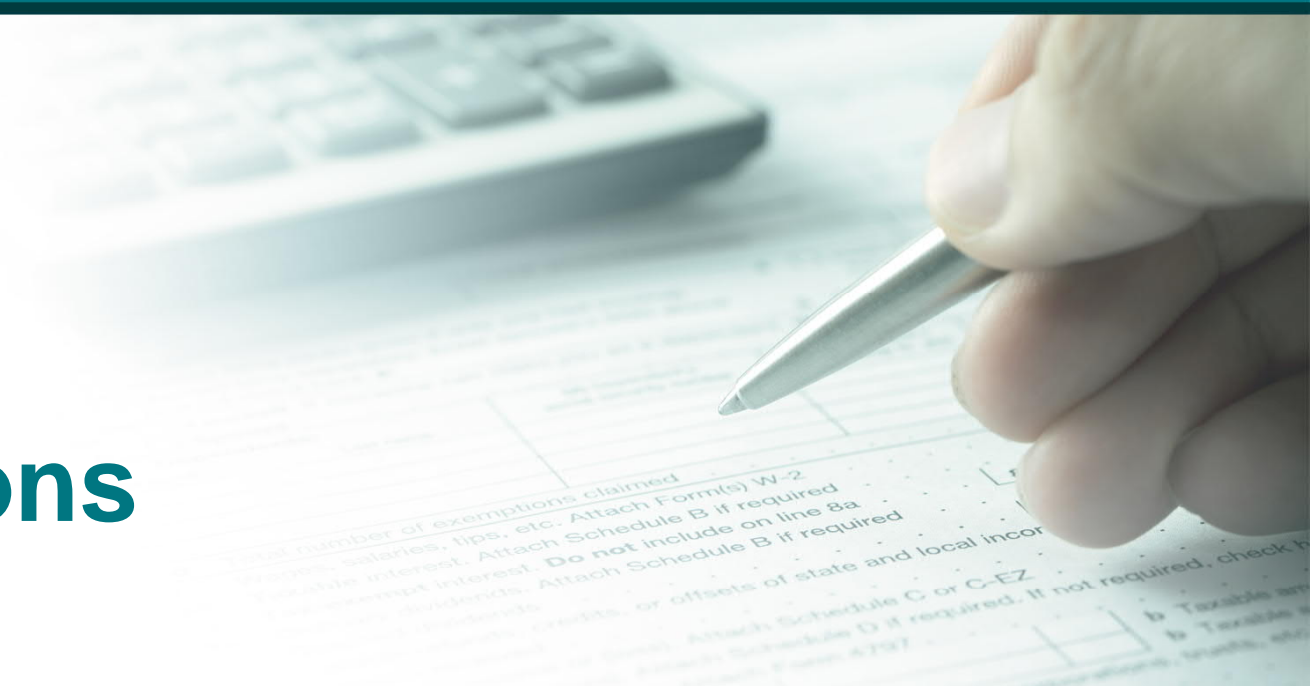
New York City Pass Through Entity Tax (NYC PTET)

- The NYC PTET is an optional pass-through entity tax that city partnerships or city resident New York S corporations that have elected to participate in the New York State pass-through entity tax (NYS PTET) may annually elect to pay on certain income.
- The pass-through entity pays NYC PTET and is allowed a deduction for the city tax.
- Election, payments and return filing will be electronic only through Online Services.

New York City Pass Through Entity Tax (NYC PTET)

- An addition modification on the 2022 IT-225 may be required.
- The partners/shareholders or member may take a personal income tax credit equal to their direct share of New York City PTET that was reported by the electing entity on the entity's PTET annual return.
- Credit Form IT-653, *Pass-Through Entity Tax Credit*
- See TSB-M-22(1)C, (1)I or www.tax.ny.gov and search PTET

Other Provisions



Gas Tax Relief

Effective June 1, 2022, and continuing through December 31, 2022, the following taxes on motor fuel and highway diesel motor fuel are suspended:

- excise tax;
- prepaid sales tax and state sales and use tax; and
- additional state sales tax imposed in the Metropolitan Commuter Transportation District (MCTD).



Gas Tax Relief (continued)

- Local sales and use taxes are not suspended.
- The Tax Law authorizes counties and cities to elect a cents-per-gallon or percentage rate sales tax method on fuel.
- See [Notice N-22-1](#), or
- Visit www.tax.ny.gov, search fuel



Peer-to-Peer Car Sharing Tax

- New taxes are imposed on the gross receipts paid by a shared vehicle driver for use of a shared vehicle under a peer-to-peer car sharing program in New York State.
- Peer-to-peer car sharing means the authorized use of a shared vehicle by an individual other than the vehicle's owner through a peer-to-peer car sharing program.
- These taxes are in addition to the state and local sales and use taxes imposed under Tax Law Articles 28 and 29.



Peer-to-Peer Car Sharing Tax (continued)

- state-wide **peer-to-peer car sharing tax** of 3% when the shared vehicle driver takes possession of the shared vehicle in New York State.
- In addition, one of the following taxes are also due:
 - **regional transportation tax** of 3% when the shared vehicle driver takes possession of the shared vehicle within New York State but outside of the MCTD, or
 - **Metropolitan Commuter Transportation District (MCTD) tax** of 3% when the shared vehicle driver takes possession of the shared vehicle within the MCTD.



Peer-to-Peer Car Sharing Tax (continued)

- These taxes are collected from the shared vehicle driver by the peer-to-peer car sharing program administrator and are reported and paid with the peer-to-peer car sharing program administrator's applicable sales tax returns.
- For more information, see [TSB-M-22\(1\)S, *Special Taxes on Peer-to-Peer Car Sharing*](#).



DIAPER Act

- Exempts diapers from state and local sales and use taxes effective December 1, 2022
- Diapers include those intended for human use including, disposable, reusable, adult and children's diapers.
- Diapers are currently exempt from the New York State 4% sales tax. However, certain localities did not provide for a local exemption. This act ensures that adult and children's diapers (including disposable diapers) are exempt from the state and local sales and use taxes.

Waste Tire Management Fee

- Extended through December 31, 2025
- Beginning on or after March 1, 2023
 - No longer a separate waste tire management fee return
 - Report and pay the fee on your sales tax return.
 - Final fee using the separate return for the period ending February 28, 2023, is due by March 31, 2023.



Reminder on Resources for Tax Professionals



Tax Department Website (www.tax.ny.gov)

Did you receive the Empire State child credit or earned income credit?

You may be eligible for an additional payment if, for tax year 2021, you:

- received the Empire State child credit, New York State earned income credit (or noncustodial parent earned income credit), or both; and
- filed your New York State income tax return (Form IT-201) on time.

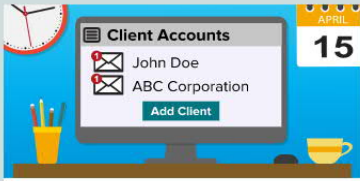
Learn whether you can expect a check and for how much:

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Tax Professional Web Page

TAX PROFESSIONAL Resources




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- ▶ [Respond to a bill or notice](#)
- ▶ [Request penalty abatement for your client](#)
- ▶ [Apply for an extension of time to file](#)
- ▶ [Check an estimated tax](#)




Access your client's information

- ▶ [Protect your client's data](#)
- ▶ [E-ZRep Form TR-2000, Tax Information Access and Transaction Authorization](#)
- ▶ [File Form POA-1, Power of Attorney, online](#)
- ▶ [General information about powers of attorney and authorization forms](#)
- ▶ [Viewing client notices](#)



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Tax Department Website (www.tax.ny.gov)

Department of Taxation and Finance

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Disclaimer

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About us
Employment opportunities
Press
Email/Phishing
Accessibility

Language assistance


Language access	Free interpretation
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中文版	한국어
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Subscription Services - Signing Up



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Go paperless and receive the following alerts:

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- tax bills, audit letters, and related notices
- filing reminders

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Subscription topics

Tax Type Information

- Alcoholic beverages tax and beverage container deposits
- Cigarette, tobacco, and vapor products taxes
- Congestion surcharge
- Corporation tax
- Employer Compensation Expense Program
- Medical cannabis and opioid taxes
- Metropolitan commuter transportation mobility tax (MCTMT)
- Miscellaneous tax
- Personal income tax
- Real estate transfer tax and mortgage recording tax
- Sales tax
- Sales tax exempt organizations
- Wireless communications surcharges [?](#)
- Withholding tax
- Partnerships
- Pass-through entity tax (PTET)
- Adult-use cannabis
- Highway use tax (HUT)



Prepare to File Using Online Services

A Tax Professional Account let's you view a client's:

- returns filed;
- payments (return and extension payments, or estimated tax payments);
- payment status (scheduled, posted, or dishonored);
- notices received from the Tax Department; and
- open bills.



Benefits of Online Services

- Get access to client information whenever you need it.
- File returns and make payments.
- Resolve issues faster (respond to department notices with supporting documentation).
- Get instant confirmation and an electronic postmark when timing is most important.
- Eliminate phone calls and hold time.



Tax Professional Hotline

518-457-5451

- Limited or no wait time
- Extended hours for peak seasons
- Experienced staff to answer more technical questions



Taxpayer Rights Advocate

OTRA Webpage

www.tax.ny.gov

(search: advocate)

The screenshot shows the top navigation bar of the Department of Taxation and Finance website. It includes the department name, a search bar with the text "Search Tax", and links for "Log in" and "Create account". Below the navigation bar, there are links for "Individuals", "Businesses", "Property owners", "Tax professionals", and "Government and researchers". The main heading is "Office of the Taxpayer Rights Advocate". Below this heading, there are links for "Español", "中文版", "Русская версия", "Italiano", "한국어", and "Kreyòl ayisyen", along with a link for "Free interpretation services". The main content area is titled "How we can help you" and contains two paragraphs of text. To the right of the text is a video player showing a woman in a dark blazer sitting at a desk. The video title is "NYS Office of the Ta...". At the bottom of the page, there is a section titled "What we do" with a plus sign next to it.

Department of Taxation and Finance

Log in | Create account

Individuals | Businesses | Property owners | Tax professionals | Government and researchers

Search Tax

Office of the Taxpayer Rights Advocate

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[Free interpretation services](#)

How we can help you

If you have trouble resolving a tax issue with the Department of Taxation and Finance and have exhausted all other administrative remedies, the Taxpayer Rights Advocate may be able to help.

We respond to all requests for help. We listen to your problem, examine your situation, check department records, and discuss your complaint with you. If you need a person to assist you, or if the department is being unresponsive, we can step in to help. Sometimes the help might be simply connecting you with the right person in the department's appropriate division.

What we do +





Department of Taxation and Finance

Efficiency • Integrity • Fairness