

Who may file this claim

Anyone who generates hazardous waste in New York State, and anyone who treats, stores, or disposes of hazardous waste in New York State that is received from off-site may file Form TP-550-R to claim a refund of an overpayment of the special assessments on hazardous waste with the New York State Tax Department.

Documentation required

Be sure to list the quarterly period(s) for which you are claiming a refund and attach copies of returns and canceled checks.

When to file a claim for refund

Generally, a claim for refund must be filed within three years of the time the original return was filed or within two years of the time the special assessments were paid, whichever is later. If no return was filed, the claim must be filed within two years of the time the special assessments were paid. If the claim is not filed within the three-year period but is filed within the two-year period, the amount of refund cannot exceed the portion of the special assessments paid during the two years immediately preceding the filing of the claim.

Payment of interest

We will not pay interest on any overpayment of special assessments that we refund or credit to you within three months from the **latest** of the following dates:

- the date a claim for refund is filed; or
- the original due date or late filing date (whichever is later) of the return for the quarter for which the overpayment occurred; or
- the filing date of an amended return for the quarter for which the overpayment occurred.

Claims after petitions for redetermination of deficiency

If you have filed a petition for the redetermination of a deficiency, you cannot file a separate claim for refund for the same quarter(s).

Collection of debts from your refund or overpayment

We may keep all or part of your refund or overpayment if you owe a past-due, legally enforceable debt to the Internal Revenue Service (IRS), a New York State agency, or to another state, or if you owe a New York City tax warrant judgment debt. If we keep your refund or overpayment, we will notify you.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public

benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district. We will refund or apply as an overpayment any amount over your debt.

If you have any questions about whether you owe a past-due, legally enforceable debt to the IRS, to a state agency, or to another state, or whether you owe a New York City tax warrant judgment debt, contact the IRS, the state agency, the other state, or the New York City Department of Finance.

For New York State tax liabilities only, call 1 800 835-3554 (from areas outside the U.S. and outside Canada, call (518) 485-6800) or write to: NYS Tax Department, Tax Compliance Division, W A Harriman Campus, Albany NY 12227.

Mailing instructions

Mail this claim, along with your documentation, to:

**NYS TAX DEPARTMENT
MISCELLANEOUS TAX RETURNS PROCESSING
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Keep a completed copy of Form TP-550-R for your records.

Federal and state privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in sections 171, 1083, and 1096 of the New York State Tax Law; section 27-0923 of the Environmental Conservation Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine liability under section 27-0923 of the Environmental Conservation Law, and for any other purpose authorized by law.

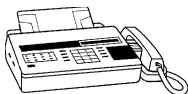
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or Environmental Conservation Law.

This information is maintained by the Director of the Sales and Miscellaneous Tax Bureau, NYS Tax Department, Building 8, Room 658, W A Harriman Campus, Albany, NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.