NEW YORK STATE 2025

Department of Taxation and Finance

Tax Shelter Disclosure for Material Advisors

Tax Law - Article 1, Section 25(b)(1)

DTF-664

Material advisor's name	Employer identification number (EIN) or Social Security number
Mailing address of material advisor *(number and street or PO Box)*	
City, village, town, or post office — State — ZIP code	Telephone number ( )
Material advisor's email address	Aggregate material advisor's fees

Attach a copy of the statement or return filed with the Internal Revenue Service (IRS) pursuant to Internal Revenue Code (IRC) § 6111 (currently federal Form 8918, *Material Advisor Disclosure Statement*). Also include all documentation you submitted to the IRS in connection with the statement or return and mail to the address shown below. For more information, see the instructions on the back of this form.

Tax shelter information

Type of business organization *(mark an **X** in all that apply)*

- ☐ Partnership *(including a limited partnership)*
- ☐ Trust
- ☐ S corporation
- ☐ Federal Schedule C or Schedule F activity
- ☐ Other *(specify)* _____

Enter the tax shelter's six-digit NAICS business code number *(from the federal tax return)* .....

Certification: I certify that this disclosure and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature	Official title	Date

Paid preparer use only *(see instr.)*			
Firm's name *(or yours if self-employed)*		Firm's EIN	Preparer's PTIN or SSN
Signature of individual preparing this disclosure	Address / City / State / ZIP code		
Email address of individual preparing this disclosure		Preparer's NYTPRIN or Excl. code	Date

Instructions

General information

The Tax Law provides for reporting requirements with respect to the disclosure of information relating to transactions that present the potential for tax avoidance (a tax shelter). These requirements are similar to the tax shelter disclosure requirements for federal income tax purposes. The Tax Law also imposes penalties for nondisclosure and the underpayment of taxes due to participation in these transactions and extends the statute of limitations for assessments relating to these transactions. For more information, see TSB-M-05(2)C or TSB-M-05(4)I, *Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*, and TSB-M-05(2.1)C or TSB-M-05(4.1)I, *Supplement to the Disclosure of Certain Transactions and Related Information Regarding Tax Shelters*, or visit *www.tax.ny.gov* (search: *tsb-m)*.

Who must file

Every person required to make and file a statement or return pursuant to IRC § 6111 before July 1, 2029 (a *material advisor)*, must file a duplicate of that statement or return (currently federal Form 8918)—including all documentation submitted to the IRS in connection with the statement or return—with the Commissioner of Taxation and Finance if **any** of the following conditions apply:

A the person is organized in this state;

B the person is doing business in this state;

C the person is deriving income in this state; **or**

D (i) the list, required to be maintained by this person pursuant to IRC § 6112, identifies, or is required to identify, a taxpayer subject to tax under Tax Law Article 9, 9-A, 22, or 33, **and** (ii) this person is a material advisor, as defined in IRC § 6111, who provides any material aid, assistance, or advice with respect to organizing, managing, promoting, selling, implementing, or carrying out any reportable transaction.

Exception: A material advisor who is required to file a duplicate of the statement or return submitted to the IRS pursuant to IRC § 6111 may file an abbreviated disclosure statement if:

- the material advisor has designated one person as the designated material advisor for federal income tax purposes (a designation agreement); **and**
- the designated material advisor elects *collective disclosure* by supplying a list of names, addresses, and tax identification numbers for each of the material advisors included in the IRS designation agreement.

For more information concerning collective disclosure elections and abbreviated disclosure statements, see TSB-M-05(2.1)C or TSB-M-05(4.1)I.

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When to file

You must file Form DTF-664 and the accompanying duplicate statement or return with the Commissioner of Taxation and Finance by whichever of the following dates occurs last:

- 60 days from the date required for filing the statement or return with the IRS, or
- 60 days from the date that any of the conditions (A, B, C, or D) described under *Who must file* first applies.

Where to file

Mail Form DTF-664 and a copy of federal Form 8918 to:

NYS TAX DEPARTMENT
TAX SHELTER DISCLOSURE
W A HARRIMAN CAMPUS
ALBANY NY 12227-4299

If you wish to use a private delivery service, send your form to NYS Tax Department, Tax Shelter Disclosure, 90 Cohoes Ave, Green Island NY 12183-1515. For more information about the use of a private delivery service, see Publication 55, *Designated Private Delivery Services*.

Additional reporting requirements for material advisors

Every material advisor who is required to maintain a list of persons pursuant to IRC § 6112, must maintain a duplicate of this list if any of the conditions (A, B, C, or D) described under *Who must file* applies to this person. The material advisor must furnish a copy of the list to the Commissioner of Taxation and Finance within 20 days after written request is made for the list.

Exception: If a material advisor required to maintain a duplicate of the list of persons maintained pursuant to IRC § 6112 has designated one person as the designated material advisor for federal income tax purposes (a designation agreement) to maintain the list, or a portion of the list, and the designated material advisor has elected collective disclosure of Form DTF-664, the designated material advisor must maintain the duplicate list. The designated material advisor must furnish a copy of the list to the Commissioner of Taxation and Finance within 20 days after written request for the list is made.

Additional tax shelter recordkeeping requirements

If you are required by Tax Law § 25 to disclose any transaction, file any duplicate return, or maintain any list, you must retain all relevant correspondence, memoranda, notes, valuation studies, meeting minutes, spreadsheets, models, opinions, records required to be retained pursuant to IRC § 6011, and all other records or documents related to the disclosure, filing, and list maintenance requirements of Tax Law § 25 for six years. You must make the information available for inspection in connection with any examination.

Specific instructions

Enter the material advisor's name, address, telephone number, and employer identification number or Social Security number.

Aggregate material advisor's fees: Enter the aggregate amount of fees that organizers of the tax shelter and any person related to such person under IRC §§ 267 and 707 may receive. For this purpose, you must consider the fees from all substantially similar transactions part of the same tax shelter and aggregate the fees. The fees include all consideration such persons may receive, including contingent fees, equity interests, and fees for other transactions received as consideration for promoting the tax shelter.

Tax shelter information

Type of business organization: Mark an ***X*** in the box that describes the tax shelter organization or structure. If you mark an ***X*** in the *Other* box, specify the type of organization or structure in the space provided.

NAICS business code number: Enter the six-digit code for the principal business activity of the tax shelter as reported on the federal return filed by the tax shelter.

If you attach more than one federal Form 8918, include a listing showing type of business organization and NAICS business code number for each tax shelter that is being disclosed.

Paid preparer's signature

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

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 *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 Social Security number.

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

See our website for more information about the tax preparer registration requirements.

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

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
Corporation Tax Information Center:	518-485-6027
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

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.

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