



Notice of Proposed Driver's License Suspension Referral

Collection case ID:

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You must pay your New York State tax debts or your driver's license may be suspended.

New legislation allows New York State to suspend the driver's licenses of persons who have delinquent unpaid tax debts. Our records indicate you owe the amounts listed on the enclosed *Consolidated Statement of Tax Liabilities*.

Unless you respond within **60 days** from the date this notice was mailed, we will provide the New York State Department of Motor Vehicles with your name, social security number, and other identifying information, and your driver's license will be suspended.

This suspension will remain in effect until you pay the amount due or make arrangements with the Tax Department for payment.

Exemptions

Certain drivers are **not** subject to suspension for unpaid tax debts, including:

- drivers holding commercial driver's licenses, and
- persons making certain child or combined child and spousal support payments.

See the back for more information about these and other exemptions and for instructions on contacting the Tax Department if any of the exemptions apply to you.

How to avoid suspension of your license

If none of the exemptions listed on the back apply to you, you must pay the amount due or set up a payment plan to avoid suspension of your license. You can pay in any of these ways:

Online: Follow the prompts on our website for making an online payment.

Phone: Call us at (518) 862-6000.

Mail: Follow the instructions on the enclosed *Payment Document*. Be sure to use the address on the *Payment Document*. Do not send payment to any other address.

If you disagree

See the back for instructions on how to respond.

Questions?

- Call (518) 862-6000
- Visit our website

How to respond to this notice

If any of the following apply, call the Tax Department at (518) 862-6000. We may ask you to provide proof supporting your claim.

Child support exemption

Your license will not be suspended based on this notice if:

- Your wages are being garnished for the payment of child support or combined child and spousal support from this state or any other state.
- You have made a satisfactory payment arrangement with a support collection unit for payment of child support or combined child and spousal support to avoid the suspension of your driver's license.

Commercial driver's license exemption

Drivers with commercial driver's licenses are not subject to suspension based on this notice.

Other grounds

Your license will not be suspended based on this notice if any of the following apply:

- You are not the taxpayer named in the notice.
- The tax debts have been paid.
- The Tax Department is already garnishing your wages to pay these debts.
- Your license was previously selected for suspension for unpaid tax debts **and**:
 - you set up a payment plan with the Tax Department, **and**
 - the Tax Department erroneously found you failed to comply with that payment plan on at least two occasions in a twelve-month period.

You may also contact the department by calling (518) 862-6000 if:

- You are eligible for innocent spouse relief under section 654 of the Tax Law for certain New York State income tax debts. See Publication 89, *Innocent Spouse Relief*, available on our website.
- Enforcement of the underlying tax debts has been stayed by the filing of a bankruptcy petition.
- You are interested in learning about other options that may be available to you to resolve your debt.

Protests and legal actions

The legislation limits the grounds for challenging the suspension of your license. Whether you are filing a protest with the Tax Department, or bringing a legal action, you may only raise the grounds listed above.

- Contacting the Tax Department to ask questions or to resolve any of these issues will not extend your time to protest.

If you do not respond within 60 days

Unless you do one of the following within 60 days, we will provide your name, social security number, and other identifying information to the Department of Motor Vehicles for the purpose of suspending your driver's license:

- resolve your tax debts or set up a payment plan,
- notify the Tax Department of your eligibility for an exemption, or
- protest the proposed suspension of your license by:
 - filing a *Request for Conciliation Conference* (Form CMS-1-MN, available on our website), with the Tax Department; or
 - filing a petition (Form TA-10) with the Division of Tax Appeals, available at www.dta.ny.gov.