



March 29, 2019

OPTS-Liability Correspondence Section-Income  
W A Harriman Campus, Albany NY 12227

Account Adjustment Notice – Personal Income Tax

Taxpayer ID: XXX-XX-

Tax form filed: IT-201-X

Tax period ended: 12/31/2016

Original due date: 4/18/2017

Return file date: 3/7/2019

Return document

locator number: PF1900318555

19032516430200-AD00



SCHIEDER-CRAIG J

We adjusted the amounts reported on your tax return.

We adjusted the return described above based on our computations or information we received.

- The *Explanation* section provides a detailed explanation of our changes.
- The *Computation* section shows how we computed your return.

If you disagree with our changes or the information in this notice, see the *If you disagree* section.

Refund allowed: \$ 0.00

Explanation

Numbers to the left of the explanation paragraphs correspond to specific lines in the *Computation* section.

- 1 We imposed a penalty on you because you underestimated your New York State income tax (see section 685(c) of the New York State Tax Law).
- 2 We applied all or part of your credit and/or refund to your outstanding New York State tax debts. To learn more, see the section entitled *New York State tax debts*.
- 3 We adjusted your return and, as a result, you are not entitled to a refund. To learn more, see the *Computation* section of this notice.

Computation

Any numbers to the right of *Computed by NYS* amounts below correspond to paragraphs in the *Explanation* section.

Description	Line number	Computed by NYS
Federal adjusted gross income	19 +	\$ 0.00
New York adjusted gross income	33	\$ 0.00
Standard or itemized deduction	34 -	7,950.00
Dependent exemptions	36 -	1,000.00
Taxable income	37	\$ -8,950.00

Continued on next page

**Computation (continued)**

Description	Line number	Computed by NYS
Total New York State taxes	46	\$ 0.00
Estimated tax penalty	+	72.00 <sup>1</sup>
<b>Total amount due</b>		<b>\$ 72.00</b>
<b>Total payments and refundable credits</b>		<b>\$ 6,395.00</b>
<b>Overpayment **</b>		<b>\$ 6,323.00</b>
Other New York State tax debts	-	6,323.00 <sup>2</sup>
<b>Refund</b>	<b>80</b>	<b>\$ 0.00</b> <sup>3</sup>

\*\* Overpayment equals Total payments and refundable credits minus Total amount due

**New York State tax debts**

Your refund has been subject to a refund offset. Under a refund offset, all or part of your refund is withheld and applied to New York State tax debts.

If you believe that all or part of your refund was withheld and applied in error, please send a letter of explanation, appropriate proof, and a copy of this notice to:

NYS TAX DEPARTMENT  
 OPTS-LIABILITY CORRESPONDENCE SECTION-INCOME  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227-0853

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

As a general rule, refund claims must be filed within three years of the date your original return was due or filed, or within two years of the date the tax was paid, whichever is later.

If the amount of your refund was not sufficient to cover your outstanding tax debts, collection action may be taken against you for the total tax assessed, plus penalty and/or interest remaining due.

For additional information on the department's enforcement action, you may call our Civil Enforcement Division at (518) 457-5434, or consult Publication 125, *The Collection Process*. You can view Publication 125 by visiting our website at [www.tax.ny.gov](http://www.tax.ny.gov) and selecting the *Publications* link. You can also order Publication 125 by calling (518) 457-5431. You may also access information on our website under *Audits/bills/collections* by selecting *Warrants, liens, levies, income executions*.

Assessment and liability information	Offset amount	Date applied	Tax type	Tax period end date
L040235537	\$ 2,258.08	3/22/2019	Personal Income	12/31/2011
L040963966	1,343.40	3/22/2019	Personal Income	12/31/2012
L041391267	1,082.74	3/22/2019	Personal Income	12/31/2013
L049271797	1,638.78	3/22/2019	Personal Income	12/31/2012