



**Department of
Taxation and Finance**

OFFICE OF COUNSEL

February 7, 2019

Alice P. Jacobsohn, Esq.
Senior Manager, Government Relations
American Payroll Association
1601 18th Street NW
Suite 1
Washington, D.C. 20009

Re: Withholding and Reporting of Employees' Income Taxes b
Employers on form W-2 as instruction in Form NYS-50

Dear Ms. Jacobsohn,

This letter acknowledges receipt of your Petition for an Advisory Opinion, dated January 31, 2019. Unfortunately, we cannot issue an Advisory Opinion based on your request.

An Advisory Opinion is issued to a named taxpayer who is subject to a tax or liability and is binding upon the Department with respect to that taxpayer only. We do not issue opinions to an industry and/or their associations. We have referred your inquiry to the Office of Tax Policy Analysis. Christopher LaJoie of that office should be contacting you.

I you have any questions, you may contact me at (518) 457-2070.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Deborah R. Lieberman", written over a horizontal line.

DEBORAH R. LIEBMAN
Deputy Counsel