



Protest Document for Failure to File Penalties

Failure to File Penalties may only be adjusted, abated or reviewed when all required parts of the, Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS- 45) have been filed.

To protest the penalty assessment, complete this form (use blue or black ink) by placing an X in the appropriate box(es) [X] and filling in all applicable blanks. Attach any supporting documents and sign below. Return the completed form to the address above.

Employer Name: _____ Taxpayer ID/FEIN: B - [] [] - [] [] [] [] [] [] [] []
Address: _____ ER Number: [] [] - [] [] [] [] [] [] - []
Assessment ID: L - [] [] [] [] [] [] [] [] [] [] [] - []

Section I

[] Form NYS-45 and/or NYS-45 ATT was filed (MM/DD/YY): ____/____/____
Note: Attach a copy of the return(s) filed and if payment was made, proof of payment
[] The return(s) was filed under a different Name, Taxpayer ID and ER No. from that shown on the billing notice.
The information appeared on the return as follows:
Name: _____
Taxpayer ID/FEIN: B - [] [] - [] [] [] [] [] [] [] [] ER No.: [] [] - [] [] [] [] [] [] - []
[] The business is seasonal. There were no wages paid for the period shown on the billing notice.

Section II

[] The business ceased paying wages. Enter the last payroll date (MM/DD/YY): ____/____/____
[] The business has been sold or transferred. Date of sale or transfer (MM/DD/YY): ____/____/____
Name and address of new owner: _____
Note: If you ceased paying wages, sold or transferred your business during the period covered by the Penalty Assessment, you are still required to file the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS- 45) for the time you were active.
[] I do not believe the business is required to file the return(s) because: _____
[] Other reason you believe this penalty should not be assessed: _____

Print Name: _____ Signature: _____ Date: ____/____/____
Title: _____ Daytime Phone: (____) _____ - _____ ext _____