



State of New York
Governor's Office of Employee Relations
Workforce and Organizational Development Unit
2 Empire State Plaza, 7th Floor, Albany, New York 12223
(518) 474-6772 • (518) 474-8587 (Fax)

Eliot Spitzer
Governor

Gary Johnson
Director

November 5, 2007

Dear Certification and Licensure Exam Fee Reimbursement (CLEFR) Program Participant:

The Office of the State Comptroller (OSC) states that the Internal Revenue Service (IRS) has determined reimbursements under the CLEFR Program do not qualify for the exclusion from gross income that applies to benefits payable under educational assistance programs. *Therefore, these reimbursements will be reported to you as taxable income.*

The Governor's Office of Employee Relations (GOER) has provided OSC with information on all reimbursements you received through the CLEFR Program in calendar year 2007. Fringe benefit and the amount will appear on the paycheck stub/advice for the paychecks dated November 28, 2007 for the Administration cycle and December 6, 2007 for the Institution cycle. OSC will withhold social security and medicare taxes, state and local taxes. No federal income tax will be withheld against this benefit.

A tax professional or the IRS must address questions regarding your specific tax situation including whether you may be eligible to claim a deduction on your personal income tax return with respect to these fees. The IRS website is www.irs.gov. The IRS's 800# is 1-800-829-1040.

GOER is not able to answer questions about your specific tax situation. However, if you have questions regarding the CLEFR Program, please email wbronner@goer.state.ny.us.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn Peterson-Vaccaro".

Carolyn Peterson-Vaccaro
Assistant Director