



**Andrew M. Cuomo**  
Governor

**State of New York**  
**Governor's Office of Employee Relations**  
PSTP Reimbursement Unit  
2 Empire State Plaza, 7th Floor, Albany, New York 12223  
(518) 474-6612 (Customer Service) • (518) 474-8587 (Fax)

**Gary Johnson**  
Director

November 8, 2012

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

As indicated in the CLEFR guidelines, the Office of the State Comptroller (OSC) and the Internal Revenue Service (IRS) has determined that 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 2012. OSC will levy the taxes over one paycheck in the 2012 calendar year. The exact pay date is December 5, 2012 for the Administrative Cycle and November 29, 2012 for the Institutional cycle.

*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](http://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 [examfee@goer.ny.gov](mailto:examfee@goer.ny.gov).

Sincerely,

A handwritten signature in cursive script that reads "Melissa Bombard".

Melissa Bombard  
Program Manager