



Governor's Office of Employee Relations

ANDREW M. CUOMO
Governor

MICHAEL N. VOLFORTE
Interim Director

November 1, 2015

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

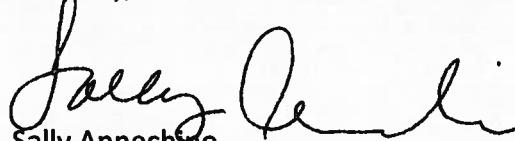
The Office of the State Comptroller (OSC) and the Internal Revenue Service (IRS) have determined that reimbursements under the CLEFR Program do not qualify for the exclusion from gross income that applies to benefits payable under educational assistance programs. *Therefore, these reimbursements will be reported 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 2015. OSC will levy the taxes over one paycheck in the 2015 calendar year. The exact pay date is December 2, 2015 for the Administrative cycle and December 10, 2015 for the Institutional cycle.

GOER is not able to answer questions about your specific tax situation. 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.

If you have questions regarding the CLEFR Program, please email psctraining@goer.ny.gov.

Cordially,


Sally Annechino
Program Assistant

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