



Law § 11-4017 -- Violation of secrecy provisions.

Any person who violates the provisions of subdivision a of section 11-1214, subdivision (a) of section 11-2415, subdivision a of section 11-2115, subdivision a of section 11-1516, subdivision a of section 11-818, subdivision a of section 11-716, subdivision a of section 11-2215, subdivision a of section 11-1116, subdivision one of section 11-688, subdivision one of section 11-538, subdivision a of section 11-2516, or subdivision a of section 11-1414 of this title shall be guilty of a misdemeanor.

(§ 11-4017 enacted by L.1985, c. 765, § 82.)

Law § 11-688 -- Secrecy required of official: penalty for violation.

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the commissioner of finance, the department of finance of the city, any officer or employee of the department of finance of the city, the tax appeals tribunal, any commissioner or employee of such tribunal, any person who, pursuant to this section, is permitted to inspect any report or return, or to whom any information contained in any report or return is furnished, any person engaged or retained by such department on an independent contract basis, or any person who in any manner may acquire knowledge of the contents of a report filed pursuant to this chapter, to divulge or make known in any manner the amount of income of any particulars set forth or disclosed in any report or return, under this chapter. The officers charged with the custody of such reports and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the city in an action or proceeding involving the collection of a tax due under this chapter to which the city is a party or a claimant, or on behalf of any party to any action or proceeding under the provisions of this chapter when the reports, returns or facts shown thereby are directly involved in such action or proceeding, in any of which events the court may require the production of, and may admit in evidence, so much of said reports or returns or of facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or its duly authorized representative of a copy of any report filed by it, nor to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the corporation counsel or other legal representatives of the city of the report or return of any taxpayer which shall bring action to set aside or review the tax based thereon, or against which an action or proceeding under this chapter or under any local law of the city imposed as authorized by the act authorizing the adoption of this chapter has been recommended by the commissioner of finance or the corporation counsel or has been instituted, or the inspection of the reports or returns of any taxpayer by the duly designated officers or employees of the city for purposes of an audit under this chapter or an audit authorized by the act authorizing the adoption of this chapter; and nothing in this

2.

(a) Any officer or employee of the state or city who willfully violates the provisions of subdivision one of this section shall be dismissed from office and be incapable of holding any public office in the city or this state for a period of five years thereafter.

(b) **Cross-reference:** For criminal penalties, see chapter forty of this title.

3. Notwithstanding any provisions of this section, the commissioner of finance may permit the secretary of the treasury of the United States or his or her delegates, or the proper officer of this or any other state charged with tax administration, or the authorized representative of either such officer, to inspect the returns or reports filed under any of the named subchapters, or may furnish to such officer or his or her authorized representative an abstract of any such return or report or supply information concerning an item contained in any such return or report, or supply him or her with information concerning an item contained in any such return or report, or disclosed by an investigation of tax liability under any of the named subchapters, but such permission shall be granted or such information furnished to such officer or his or her representative only if the laws of the United States or of such state, as the case may be, grant substantially similar privileges to the commissioner of finance and such information is to be used for tax purposes only; and provided further the commissioner of finance may furnish to the secretary of the treasury of the United States or his or her delegates or to the tax commission of the state of New York or its delegates such returns or reports filed under any of the named subchapters and other tax information, as he or she may consider proper, for use in court actions or proceedings under the Internal Revenue Code or the tax law of the state of New York, whether civil or criminal, where a written request therefor has been made to the commissioner of finance by the secretary of the treasury or by such tax commission or by their delegates, provided the laws of the United States or the laws of the state of New York grant substantially similar powers to the secretary of the treasury or his or her delegates or to such tax commission or its delegates. Where the commissioner of finance has so authorized use of returns, reports or other information in such actions or proceedings, officers and employees of the department of finance may testify in such actions or proceedings in respect to such returns, reports of other information.

4. Notwithstanding the provisions of subdivision one of this section, the commissioner of finance, in his or her discretion, may require or permit any or all persons liable for any tax imposed by this chapter to make payments on account of estimated tax and payment of any tax, penalty or interest imposed by this chapter to banks, banking houses or trust companies designated by the commissioner of finance and to file declarations of estimated tax, applications for automatic extensions of time to file reports, and reports with such banks, banking houses or trust companies as agents of the commissioner of finance, in lieu of making any such payment directly to the commissioner of finance. However, the commissioner of finance shall designate only such banks, banking houses or trust companies as are depositories or financial agents of the city.

5. This section shall be deemed a state statute for purposes of paragraph (a) of subdivision two of section eighty-seven of the public officers law.

6. Notwithstanding anything in subdivision one of this section to the contrary, if a taxpayer has petitioned the tax appeals tribunal for administrative review as provided in section one hundred seventy of the charter, the commissioner of finance shall be authorized to present to the tribunal any report or return of such taxpayer, or any information contained therein or relating thereto, which may be material or relevant to the proceeding before the tribunal. The tax appeals tribunal shall be

7. Notwithstanding anything in subdivision one of this section, the commissioner of finance may disclose to a taxpayer or a taxpayer's related member, as defined in paragraph (n) of subdivision eight of section 11-602 11-602 or paragraph one of subdivision (q) of section 11-641 11-641 of this chapter, information relating to any royalty paid, incurred or received by such taxpayer or related member to or from the other, including the treatment of such payments by the taxpayer or the related member in any report or return transmitted to the commissioner of finance under this title.