

**THE CITY OF NEW YORK
DEPARTMENT OF FINANCE**

NOTICE OF RULEMAKING

Pursuant to the power vested in me as Commissioner of Finance by sections 389(b) and 1043 of the New York New York City Charter, I hereby promulgate the within amendment to the Rules Relating to Practice and Procedure before the New York City Department of Finance.

/S/ Andrew S. Eristoff
Commissioner of Finance

Section 27-01 of title 19 of the Compilation of the Rules of the City of New York Relating to Practice and Procedure before the Commissioner of Finance, promulgated on April 20, 2000, is amended by adding a new paragraph (h) to read as follows:

(h) Return Preparer Authorization. Notwithstanding anything to the contrary in paragraph (1) of subdivision (f) of this section, the Department may establish a procedure under which a taxpayer may, by checking a box on the face of the tax return, authorize the Department to contact the individual signing a tax return as the preparer to answer questions that may arise during the processing of the return solely for the purpose of enabling the Department to complete the initial processing of the return. Under such a procedure, the taxpayer may authorize the preparer of the tax return to give the Department information that is missing from the return, call the Department for information about the processing of the return or the status of a refund claimed on, or payments made with or reported on, the return and respond to certain Department notices that the taxpayer has shared with the preparer about math errors, offsets and return preparation. No such procedure may authorize the Department to send statutory or other notices, or copies of notices, to the preparer. No such procedure may authorize the disclosure by the Department, or by the individual signing the tax return as the preparer, of information relating to substantive issues, including but not limited to, underreporting issues, examination inquiries, and collection notices. The authorization under any such procedure shall be irrevocable but shall automatically expire no later than the due date (without regard to extensions) for the filing of the return for the following year for the same tax, regardless of whether the taxpayer is subject to the same tax in the following year.

BASIS AND PURPOSE OF AMENDMENT

This amendment affects the portion of the Rules Relating to Practice and Procedure before the New York City Department of Finance promulgated April 20, 2000. This amendment modifies the portion of the rules relating to tax information authorization statements to provide that, by checking a box on the taxpayer's return, the taxpayer may authorize the Department to contact the preparer who signed the return for the limited purpose of resolving factual issues relating to the processing of that return. This amendment will facilitate processing of returns without the necessity of obtaining a power of attorney from the taxpayer. This authorization will not cover substantive issues, audit or collection matters with respect to that return.

/S/ Andrew S. Eristoff
Commissioner of Finance