

ONLINE PAYMENTS

I. BACKGROUND

At the conclusion of an audit, or during the course of an audit, a taxpayer may be obligated to make a payment of New York City tax to the Department of Finance. A taxpayer may prefer to make such a payment using the online payment facility of the Department of Finance. The online payment procedure allows the taxpayer to authorize the Department to debit a selected bank account for an amount due the City as the result of an audit. This facility is available at the Department of Finance web site at:

www.NYC.GOV/NYCeFILE.

II. SCOPE

This Statement of Audit Procedure provides guidance to auditors in advising taxpayers of the availability of the Department of Finance online payment facility.

III. PROCEDURE

At the beginning of an audit, the auditor will advise the taxpayer of the availability of the Department of Finance on line payment facility. The procedure to register to use the payment facility is attached as Attachment A. The procedure to make a payment using the payment facility is attached as Attachment B.