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STATEMENT OF AUDIT PROCEDURE

REQUESTS FOR FILING ADVICE OR FOR EXPEDITED REVIEW OF FILED TAX RETURNS

I. BACKGROUND

The Audit Division is often asked to help taxpayers prepare and file returns under a given set of facts. With limited exception, the Audit Division does not have legal authority to respond to these requests. However, when a taxpayer wants an expedited review of a filed tax return, the Department is authorized to set up procedures to do so.

The purpose of this Statement of Audit Procedure is first, to clarify tax return filing requirements and the role the Audit Division plays in the filing process and, second, to establish procedures for requesting that the Audit Division conduct an expedited review of a filed tax return.

II. GENERAL RULES

Tax returns, including all information required by law to be considered complete, must be filed by the statutory filing deadlines unless a valid extension is in place. Communication between an employee in the Audit Division will not under any circumstances extend the filing requirements as provided by law.

Unless specifically provided in the Administrative Code or Rules of the City of New York, the Audit Division can only give guidance with regard to filed tax returns. The Audit Division will not entertain hypothetical questions nor assist in the preparation of tax returns.

A tax return is a self-assessment of the tax due and once filed is subject to review by the Audit Division. Written requests for an expedited review of a filed return will be considered by the Audit Division.

III. PROCEDURE

Taxpayers must request and expedited review in writing. Requests should be sent to the Assistant Commissioner For Audit, 345 Adams Street, 10th Floor, Brooklyn, New York, 11201 and should list the reasons why an expedited review is necessary. For example, the taxpayer may be in the process of a change in the status of its business, such as a sale, merger, dissolution, or relocation to another taxing jurisdiction.

Each request will be reviewed, and a written grant or denial will be provided within ten (10) business days of receipt.