

Conciliation Conference



NYC[™]
Finance

How soon after I receive the notice must I file my request?

The chart below lists how long you have to request a conciliation. The amount of time is based on the tax type.

TYPE OF TAX TO FILE	NOTICE	WHEN TO FILE	NOTICE	WHEN
General Corporation Unincorporated Business Bank Tax	Determination	90 days from the date on the notice	Disallowance	2 years from the date on the notice
Real Property Transfer Hotel Room Occupancy Commercial Rent Utility Commercial Motor Vehicle	Determination	90 days from the date on the notice	Disallowance	90 days from the date on the notice

Can I protest other notices issued by Finance?

No. Conciliations can only grant a conference for a Notice of Determination or a Notice of Disallowance.

Once I have filed the request, when will the conference be scheduled?

Your case will probably be scheduled within 45 to 60 days from the time we receive your request. If you want the conference to be sooner, we will try to accommodate you. Our rules require that we give at least 30 days notice before the initial conference.

What if I can't attend the conference on the date scheduled?

If you are unable to attend the conference on the date scheduled, you can request, in writing, an adjournment. We must receive your request at least five (5) days before your scheduled conference.

What is the conference setting like?

It is an informal setting where you and an attorney representing Finance, each present their side to a conciliator. Conciliators are impartial and will analyze the case and try to resolve the matter.

Do I need an attorney or a CPA?

No. You may appear on your own if you want. This is your choice. Some taxpayers choose to have an attorney or an accountant attend the conference. In major cases, some taxpayers choose to have both. If you choose to have representation, please remember we'll need a power of attorney form before the conference date.

How Can Finance's Conciliation Bureau Help You Receive A Fair Resolution Of Your City Business Income Or Excise Tax Matter?

- The Department of Finance Conciliation Bureau is part of the agency's Legal Affairs and offers an independent, informal forum to resolve tax disputes.
- We will meet with you, or you and your representative, in a conciliation conference to resolve your tax matters in a non-judicial setting.

Frequently Asked Questions

I received a Notice of Determination or Notice of Disallowance about my City taxes from the Department of Finance. What can I do?

If you agree with the Notice of Determination you can pay the tax. If we sent you a Notice of Disallowance, you may choose not to pursue the refund that you had applied for.

If you disagree with our decision, you may file either a Petition with the Tax Appeals Tribunal or a Request for Conciliation Conference with the Conciliation Bureau.

Which taxes does Conciliations deal with?

We offer conciliation conferences for taxes Finance administers, other than Real Property Taxes. This means all City Business Income and Excise Taxes. The most common taxes are the NYC General Corporation Tax, the NYC Unincorporated Business Tax, the NYC Utility Tax and the City's Real Property Transfer Tax. We will work with you or your representative to resolve your tax matters.

When may I use the process?

Conciliation conferences can be requested when:

- 1** Finance assessed additional tax liability.
Taxpayers may use our Conciliations process when they disagree with a Notice of Determination asserting an additional tax liability issued by Finance's Audit Division.
- 2** Finance denied your claim for a refund.
Conciliation is also available when Audit denies your City business income or excise tax refund request. When we deny your refund claim you will get a Notice of Disallowance.

How do I request a Conciliation Conference?

File a Request for Conciliation Conference form. Please include the notice you are protesting. Please remember that you must file for a Conciliation Conference in the time set by law.

What should I bring to the conference?

Please bring all documentation related to your claim, including your power of attorney if there is a representative. For example, if you sell your home and Finance calculated your tax based on the wrong sales price, you should show us the right price. We may also ask for other appropriate documentation. The more documentation to support your case, the quicker and more accurate the resolution will be.

What are the outcomes of the conference?

If you owed additional tax, the amount may be reduced, upheld, or abated. If you filed for a refund, you may receive the entire amount, part of the refund, or the refund may be denied.

What if I agree with the outcome?

The conciliator will give you a document called a Proposed Resolution. You must sign the resolution. This shows that you agree with the outcome. The resolution can then be made final.

What if we can't reach an agreement at the conference? What are my options?

If an agreement isn't reached, the conciliator will still issue a Proposed Resolution. You must sign this to indicate you don't agree with the outcome. After we receive the signed document, we will issue our Conciliation Decision. After you receive our decision, you have 90 days to file with the Tax Appeals Tribunal.

CUSTOMER ASSISTANCE

BY PHONE:

For more information call 212-504-4080 or call 311.
Outside New York call 212-NEW-YORK or 212-639-9675.
TTY/TTD access for hearing-impaired: 212-504-4115.

EMAIL:

To email inquiries visit the Finance website at **nyc.gov/finance**. Select Contact Finance from the left sidebar on the Home Page and choose: Email/Other Services/Legal Inquiries.

ONLINE:

For more information or to download forms discussed in this brochure please visit Finance at **nyc.gov/finance**