

TAX ISSUES

- * Property Tax
- * Payment of a tax
- * Property Tax Exemption
- * Property Tax Abatement
- * Business Tax
- * Audit
- * Collection
- * Rent Freeze



IMPORTANT INFORMATION ABOUT YOUR PROPERTY



WHAT TO DO IF YOU BELIEVE YOUR PROPERTY CHARACTERISTICS ARE WRONG

The Department of Finance may have incorrect information about your property (for example, square footage, style, etc.). To correct the information, owners of 1- to 3-family properties must complete the "Request to Update Property Data" form. Owners of 4- to 10-family properties must complete the "Request for Review of Property Tax Assessment" form. Forms are available at nyc.gov/finance, or call 311 for assistance. Outside of the five boroughs, call 212-639-9675.

WHAT TO DO IF YOU BELIEVE YOUR MARKET VALUE IS WRONG

Complete the "Request for Review of Property Value" form found at nyc.gov/finance.

WHAT TO DO IF YOU BELIEVE YOUR ASSESSED OR EXEMPT VALUE IS WRONG OR YOU HAVE BEEN DENIED AN EXEMPTION

You may file a protest with the NYC Tax Commission. Visit the NYC Tax Commission website at nyc.gov/html/taxcomm or call 311 for more information.



New York City The Office of the Taxpayer Advocate



If you have been unable to resolve a tax issue through the New York City Department of Finance's normal channels, The Office of the Taxpayer Advocate can help.

When can The Office of the Taxpayer Advocate help you?

Your issue must meet at least one of the following guidelines:

1. You have made a reasonable attempt to solve your inquiry or complaint with the Department of Finance. Your inquiry or complaint has not been fixed or you have not received a timely response.
2. You believe you can show that the Department of Finance is applying the tax laws, regulations or policies unfairly or incorrectly, or have injured or will injure your Taxpayer Rights.
3. You face a threat of immediate harmful action (e.g., seizure of your funds or property) by the Department of Finance for a debt you believe you can show is not owed.
4. You face a threat of immediate harmful action (e.g., seizure of your funds or property) by the Department of Finance for a debt you believe you can show is incorrect, unfair, or illegal.
5. You believe you can show that you will suffer damage that is beyond repair or a long-term harmful impact if relief is not granted.
6. You believe you can show that your problem also affects other similar taxpayers and is a **problem with the Department of Finance's systems or processes**.
7. You believe you can show that the rare facts in your case justify help from the Office of the Taxpayer Advocate.
8. You believe you can show that there is a compelling public policy reason why you should get help from the Office of the Taxpayer Advocate.

CONTACT FINANCE

<http://www1.nyc.gov/site/finance/about/contact-us.page>

The Office of the Taxpayer Advocate Cannot Help You If:

- You have not made a reasonable attempt to obtain relief through normal Department of Finance channels, including contacting 3-1-1.
- You are asking for legal or tax-return-preparation advice.
- You are trying to file or have filed a case with the Tax Commission, Tax Appeals Tribunal or a New York State court.
- You are appealing an unfavorable decision from the Tax Commission, Tax Appeal Tribunal or New York State court.
- You are claiming that a NYC tax law or tax system violates the New York State or U.S. Constitution.
- The Taxpayer Advocate determines that the focus of your inquiry only involves frivolous strategies intended to avoid or delay filing or paying New York City taxes.

To Request Help:



Visit our website and complete form DOF 911, "Request for Assistance from the Office of the Taxpayer Advocate."

Web Site: www.nyc.gov/taxpayeradvocate

Email: DOFTaxpayerAdvocate@finance.nyc.gov

Call: (212) 312-1800 or 3-1-1

Fax: (646) 500-6907 or (212) 676-2940

Mail requests to:

The Office of the Taxpayer Advocate
253 Broadway, 6th Floor
New York, NY 10007

Please Note: The Office of the Taxpayer Advocate cannot help you with any parking ticket inquiries or complaints. If your problem is with NYC personal income tax or sales tax, please contact the [Office of the New York State Taxpayer Rights Advocate](#) at (518) 530-4357. If your problem is with Federal Income tax, please contact the [National Taxpayer Services](#) toll-free at 1-877-777-4778.

The Office of the Taxpayer Advocate is here to help you solve your NYC tax issues after you have tried to fix them with the Department of Finance on your own.

