



DEPARTMENT OF FINANCE AUDIT DIVISION

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STATEMENT OF AUDIT PROCEDURE

Request for Expedited Review of Filed Tax Returns and Tax Return Filing Requirements

Statement of the Issue

The Audit Division frequently receives inquiries requesting guidance in filing tax returns under a given set of facts. Except under narrow exceptions such as the “Dock Sales Rules” the Audit Division cannot under the law, rules or regulations respond to these requests. However, where a taxpayer needs an expedited review of a filed tax return, procedures can be established to accommodate such needs. The purpose of this Statement of Audit Procedure is to establish the procedures for requesting an expedited review by the Audit Division of a filed tax return and to clarify tax return filing requirements and how they affect the audit process.

General Rule

Tax returns must be filed timely as provided by law with all the required information which constitutes a complete return. Any taxpayer contact made with an employee in the Audit Division will not under any circumstances extend or in any way affect the filing requirements as provided by law.

Unless otherwise provided in the law or rules and regulations, the Audit Division can only give guidance with regard to filed tax returns. It will not entertain hypothetical inquiries 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. If a taxpayer wants an expedited review of a filed return such request should be made in writing and will be considered by the Audit Division.

Procedure

Taxpayers requesting an expedited review of a filed tax return should make such request in writing to Assistant Commissioner Pauline Hyles, 345 Adams Street, 10th Floor, Brooklyn, New York, 11201 indicating the reasons why an expedited review is necessary. For example, such review could be requested where the taxpayer was undergoing a major change in the status of their business such as sale, merger, dissolution or relocation to another taxing jurisdiction. The request will be reviewed and a written response to such request will be provided within ten (10) business days.