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STATEMENT OF AUDIT PROCEDURE

ON - LINE PAYMENTS

I. BACKGROUND

During the course of an audit, or at the conclusion of an audit, a taxpayer may be obligated to make a payment of a New York City tax to the Department of Finance. A taxpayer may prefer to make such a payment electronically using the on-line payment facility of the Department of Finance. The on-line payment facility allows the taxpayer to authorize the Department to debit a selected bank account for an amount due as the result of an audit. Payments can be made by Automated Clearing House (ACH) debit, ACH credit or by a Fedwire payment. This facility is available on the Finance web site or directly 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 on-line payment facility.

III. PROCEDURE

When additional tax is being assessed as a result of an audit, the auditor will advise the taxpayer of the availability of the Department of Finance on-line payment facility. On-line payments are preferred because they are safe, efficient and error-free. There is a short registration process for new users, in which they designate a bank account from which they will authorize payments, and select a user identification number and password for secure access to their account. The procedure to register for NYCeFILE is available on the web site.