



REQUEST FOR LETTER RULING

Mail to: NYC Department of Finance, Office of Legal Affairs, 375 Pearl Street, 30th Floor, New York, NY 10038

Instructions: Mail the completed form along with a check or money order for \$250 processing fee to the address above. Please review instructions for further details before completing this form.

SECTION I - TAXPAYER/REPRESENTATIVE INFORMATION

1. Taxpayer's Name: _____
PRINT FIRST NAME PRINT LAST NAME

2. Telephone Number: (____) _____ 3. Email Address: _____ 4. Identification Number: _____

5. Taxpayer's Address: _____ City: _____ State: _____ Zip Code: _____
NUMBER AND STREET

6. Representative's Name (if any): _____
PRINT FIRST NAME PRINT LAST NAME

7. Telephone Number: (____) _____ 8. Email Address: _____ 9. Identification Number: _____

10. Representative's Address: _____ City: _____ State: _____ Zip Code: _____
NUMBER AND STREET

SECTION II - LETTER RULING

1a. Tax Issue: List tax in issue in the space provided (General Corporation Tax, Real Property Tax, etc.):

b. Describe the tax issue regarding the letter ruling request (attach additional sheets if necessary): _____

2a. Currently Under Audit or Review: Does this request relate to any matter currently under City audit or review or for which there is a pending claim with the City for refund (or, in the case of a request submitted on hypothetical facts, to any taxpayer to the best of the requester's knowledge and belief)? YES NO

b. If answer to the above question is "Yes", please provide the Audit or Claim Number: # _____

3a. Period And Year: Indicate period and year under audit or review or for which refund claim has been filed: _____

b. List date of Notice of Tax Due (if any): _____/_____/_____.

SECTION II - LETTER RULING - Continued

4a. Statement of Facts: The taxpayer must submit a statement of facts as the basis for the requested letter ruling (attach additional sheets if necessary):

b. List documents submitted with this request (attach additional pages, if necessary, and any documents to be considered): _____

5. Mail to Instructions: The final letter ruling will be mailed to the address listed in Section I, unless you wish to receive a copy by email. If so, please provide your email address: _____

SECTION III - CERTIFICATION AND SIGNATURE

The taxpayer hereby represents that this request does not cover an issue or set of facts regarding which a Notice of Determination or a Notice of Disallowance of a claim for refund or credit has been issued to the taxpayer (or, in the case of a request submitted on hypothetical facts, to any taxpayer to the best of the requester knowledge and belief.) If this requests covers an issue or set of facts regarding which a Notice of Determination or a Notice of Disallowance of a claim for refund or credit has been issued, no ruling can be issued. See 19 Rules of the City of New York Section 16-01(c)(1).

Signature

_____/_____/_____
Date

Print Name Of Individual Signing This Request

Title Or Relationship To Taxpayer



INSTRUCTIONS FOR COMPLETING REQUEST FOR LETTER RULING

Taxpayers who can request a Letter Ruling:

- An individual may file a request for letter ruling on his own behalf. In addition a ruling may be requested by a general partner of a partnership (without filing a power of attorney) on behalf of the partnership, or by an officer or employee of a corporation on behalf of the corporation. Where a corporation is acting through an employee, a power of attorney executed by an officer of the corporation must be filed.
- The adult spouse, parent or guardian or any person having legal custody of a minor or a person who prepared the tax return of a minor may file a request for a letter ruling on behalf of such minor.
- A committee or conservator appointed pursuant to the Mental Hygiene Law, an attorney-in-fact acting pursuant to Section 5-1601 of the General Obligation Law, or any other person authorized by law may request a ruling on behalf of an individual who is mentally or physically incapable of making such request.
- Any of the following may file a request for letter ruling on behalf of another individual or a business entity if authorized by a power of attorney signed by such an individual, by a general partner of a partnership or an officer of a corporation, where such power of attorney is filed with Finance before or concurrently with the filing of the request for a letter ruling:
 - an attorney-at-law licensed to practice in New York State;
 - a certified public accountant duly qualified to practice in New York State;
 - an attorney-at-law or accountant duly authorized to practice in any other state;
 - a person admitted to practice before the Internal Revenue Service or before the Tax Court of the United States; and
 - the petitioner's spouse, child or parent.

Instances where a Letter Ruling will not be issued:

- A letter ruling will not be issued on questions pertaining to the following City taxes that are administered by the New York State Department of Taxation and Finance: Sales and related taxes, resident personal income tax, nonresident earnings tax, mortgage recording tax, leaded motor fuel tax, and beer and liquor excise tax.
- Covering an issue or set of facts regarding which a Notice of Determination or a Notice of Disallowance of a claim for refund or credit which has been issued to the taxpayer.
- Covering an issue or set of facts regarding which any taxpayer who has been granted leave to appeal or which the Department of Finance is seeking or has been granted leave to appeal an adverse decision to any court of the State of New York or the United States.
- Covering an issue, which is clearly and adequately addressed by statutes, regulations, published rulings, or other official pronouncement of the Department of Finance.
- When the issue presented pertains to subject matter which, in accordance with a public pronouncement, is under study by the Department of Finance.
- If the conclusion reached in such a ruling would require a factual determination, which is properly an audit function.
- Pursuant to 19 RCNY 16-10(d), the Department of Finance reserves the right, at its discretion, to not issue a ruling on hypothetical facts.

Power of Attorney Form:

A power of attorney form can be obtained by accessing the Department of Finance website at nyc.gov/finance. Requests submitted on hypothetical facts need not be accompanied by a power of attorney.

Section I - Taxpayer/Representative Information

Provide taxpayer's social security number, employer identification number or other number assigned by Finance, unless the request is submitted on hypothetical facts. Indicate contact number and email address.

Section II - Letter Ruling

Complete items 1a through 5 and attach copies of all tax returns, contracts, deeds, instrument or other documents relevant to the issues to be decided.

Fees:

A processing fee of \$250 is charged for all Letter Ruling requests received by the Department of Finance, Division of Legal Affairs. Checks or money orders for \$250 made payable to the "New York City Department of Finance" must accompany all requests.

Mail To:

A completed request for ruling, accompanied by a check or money order for \$250 should be mailed to:

Department of Finance
Office of Legal Affairs
375 Pearl Street, 30th Floor
New York, NY 10038

After reviewing the request, Finance may request additional information necessary to process the request. Where practical, that information may be submitted by fax to 212-748-6982. In addition, the taxpayer or representative may ask to receive a copy of the final letter by email in addition to or in lieu of mailing. See Section II, Item 5.