

**New York City Department of Finance
Notice of Rule Making**

Pursuant to the power vested in me as Commissioner of Finance by New York City Charter (“Charter”) sections 389(b), 1043 and 1504, I hereby promulgate rules to remove references to former addresses of offices of the Department of Finance. This rule was published in the proposed form on October 24, 2019.

S/S

Jacques Jiha, Commissioner of Finance

STATEMENT OF BASIS AND PURPOSE

In 2019 multiple offices within the Department of Finance (DOF) moved office locations. The DOF rule will eliminate the outdated addresses for mailings found under certain sections of the rules.

Matter underlined is new. Matter in brackets [] is to be deleted.

“Shall” and “must” denote mandatory requirements and may be used interchangeably in the rules of this department unless otherwise specified or unless the context clearly indicates otherwise.

**AMENDMENT TO RULES RELATING TO DEPARTMENT OF FINANCE MAILING
ADDRESSES**

Section 1. Paragraph (2) of subdivision (c) of section 16-02 of chapter 16 of title 19 of the rules of the city of New York is amended to read as follows:

(2) A request for a ruling must be submitted [to the Office of Legal Affairs, Department of Finance, 345 Adams Street, 3rd Floor, Brooklyn, N.Y. 11201] in accordance with the instructions accompanying the prescribed application form.

Section 2. Subdivision (b) of section 16-06 of chapter 16 of title 19 of the rules of the city of New York is amended to read as follows:

(b) Letter rulings may be published and made available to the public. The complete text of a letter ruling may be published, or made available, except that the taxpayer's name, address, identifying numbers and other factual information which may identify the taxpayer will be deleted. Requests for copies of a letter ruling may be made to the Department of Finance, Records Access Officer[, 345 Adams Street, Brooklyn, N.Y. 11201]. Copies will be furnished at a cost of 25 cents per page.

Section 3. Subparagraph (iii) of paragraph (4) of subdivision (h) of section 3-04 of chapter 3 of title 19 of the rules of the city of New York is amended to read as follows:

(iii) A taxpayer may not adjust the entire net income allocation percentage, the alternative entire net income allocation percentage or the asset allocation percentage described in this section or use a different method of allocating its entire net income, alternative entire net income

or taxable assets within and without New York City without the written consent of the Commissioner of Finance. A request to adjust the entire net income allocation percentage, the alternative entire net income allocation percentage or the asset allocation percentage or to use a different method of allocation must be made through the Department of Finance, Audit Division, Banking Corporation Tax Unit.[sent to :

Department of Finance
Audit Division
Banking Corporation Tax Unit
345 Adams Street
7th Floor
Brooklyn, NY 11201]

The request must set forth complete information on which the request is made, together with a computation of the amount of tax which would be due under the proposed method. A taxpayer making a request for an adjustment of any of its allocation percentages, or to use a different method of allocation must compute and pay its tax in accordance with the entire net income allocation percentage, the alternative entire net income allocation percentage and the asset allocation percentage described in this section and it must file its return in accordance with the instructions shown on the return.