

NOTICE OF RULE MAKING

Pursuant to the power vested in me as Commissioner of Finance by sections 1043 and 1054 of the New York City Charter, I hereby promulgate the amendment to rules relating to representation of taxpayers before the Department of Finance. The rule was published in the proposed form on March 26, 2019. A hearing for public comment was held on April 25, 2019.

Jacques Jiha Commissioner of Finance

S/S _____

STATEMENT OF BASIS AND PURPOSE

The purpose of this rule amendment is to specifically state that Chapter 27 applies to representation of taxpayers before the Commissioner of Finance for designated business and excise taxes and does not apply to other matters administered by the Department of Finance. The rule also designates the power of attorney form to be utilized to represent principals with respect to such other matters administered by the Commissioner of Finance.

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 REPRESENTATION OF TAXPAYERS BEFORE THE COMMISSIONER OF FINANCE

Section 1. Subdivision (a) of section 27-01 of Chapter 27 of Title 19 of the Rules of the City of New York is amended to read as follows:

- (a) Scope. This rule concerns representation of taxpayers before the Commissioner of Finance with respect to matters arising under chapters 5, 6, 7, 8, 9, 11, 12, 13, 14, 21, 24, and 25 of title 11 of the New York City Administrative Code[, and any other tax laws requiring administration and collection by the commissioner. It]. A New York City Department of Finance POA-2 Form or power of attorney qualifying under Title 15 of Article 5 of the General Obligations Law must be filed in order to represent principals with respect to matters administered by the Commissioner of Finance and not arising under the aforementioned chapters. This rule does not apply to [matters arising under chapter 39 of title 19 of the Rules of the City of New York (parking violation rules) or to] proceedings before the New York City Tax Appeals Tribunal[. This rule does not apply to proceedings] or before the Conciliation Bureau of the New York City Department of Finance[, which are governed by the rules in chapter 38 of this title].