



Other Options

Courtesy Conference

If you fail to request a conciliation conference or appeal to the Tax Appeals Tribunal within the legal deadlines, you may be eligible for a courtesy conference with the Department of Finance. If granted a conference, you can request that the department re-determine your tax liability. Instructions for requesting a courtesy conference will appear on the notice you receive from the Department of Finance informing you of your tax obligation.

Finally, if you are not satisfied with the result of the courtesy conference, you may request an exit conference to challenge the findings of the auditor assigned to your case.

Payment Plans

The Department of Finance offers payment plans to taxpayers who are unable to resolve their business tax debt.

To request a payment plan for a debt of \$500 or more, visit the department's e-Services website, www.nyc.gov/eservices.

If you owe less than \$500, visit a Department of Finance business center to discuss a payment arrangement. The locations of the centers are available at www.nyc.gov/visitdof.

NYC Office of the Taxpayer Advocate

This brochure is a service of the New York City Office of the Taxpayer Advocate. If you have made a reasonable effort to resolve a tax issue with the Department of Finance but feel that you have not received a satisfactory response, the Office of the Taxpayer Advocate can help. For assistance, visit www.nyc.gov/taxpayeradvocate and complete form DOF-911, "Request for Help from the Office of the Taxpayer Advocate."

Email: DOFTaxpayerAdvocate@finance.nyc.gov

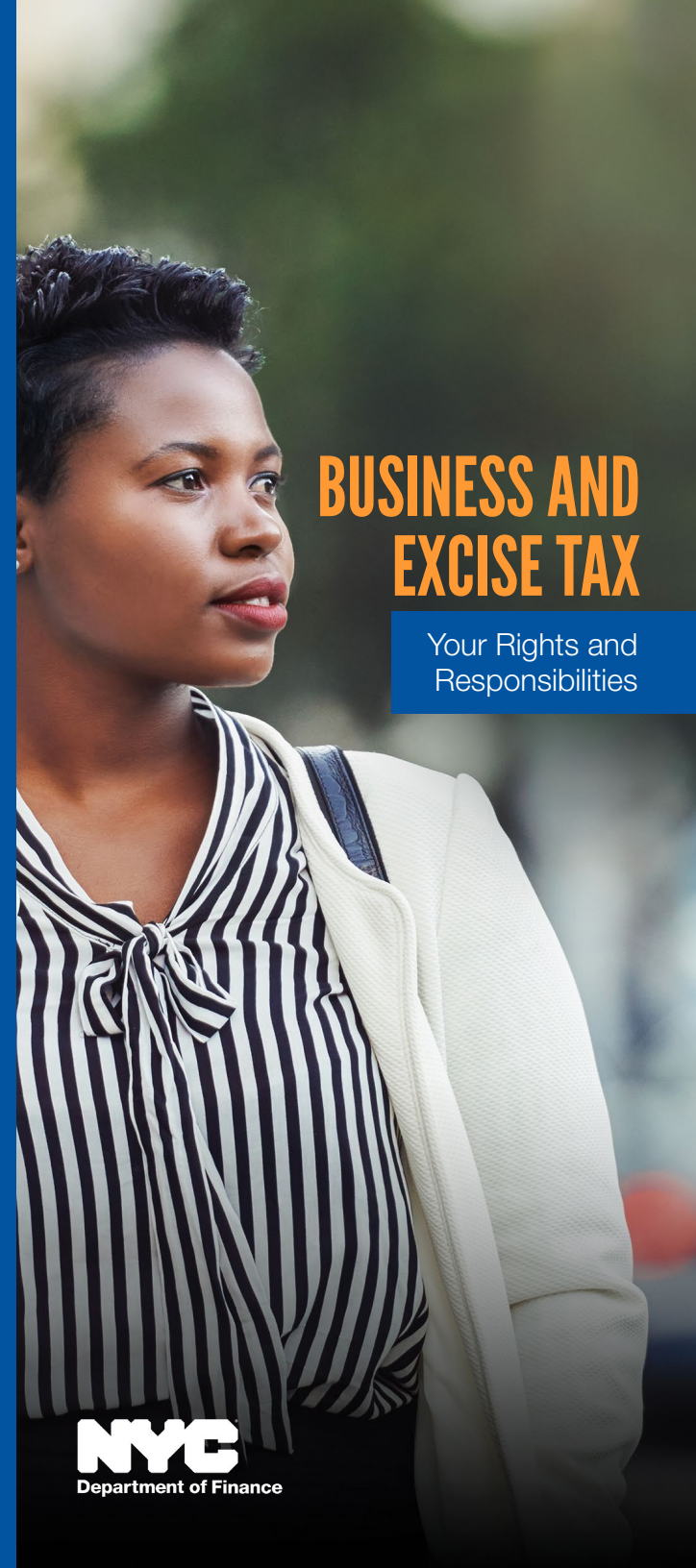
THE OFFICE OF THE TAXPAYER ADVOCATE

If due to a disability you need an accommodation in order to apply for and receive a service or participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at www.nyc.gov/contactdofeeo or by calling 311.



nyc.gov/finance

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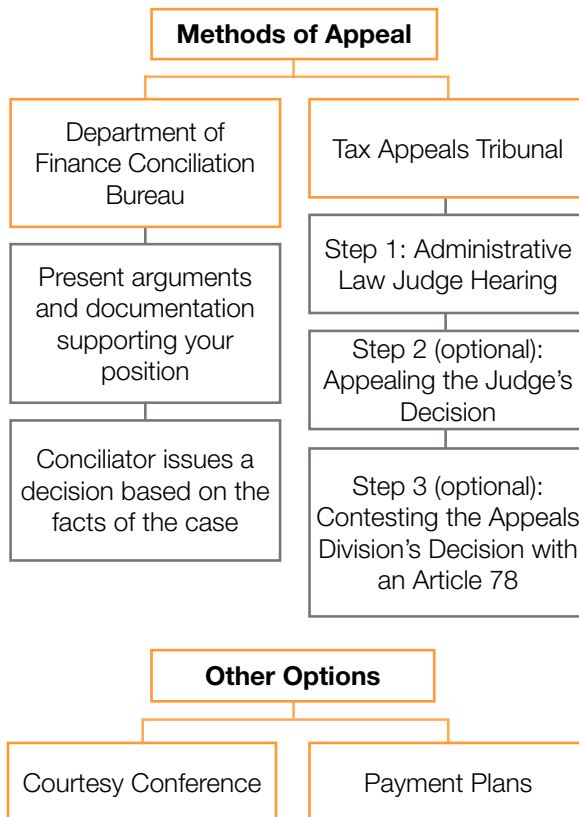
BUSINESS AND EXCISE TAX

Your Rights and
Responsibilities



HOW DO I DISPUTE MY BUSINESS TAX DEBT?

If you disagree with the findings of the Department of Finance regarding your business and excise tax, you have two methods to appeal. You may request a conciliation conference with the Department of Finance's Conciliation Bureau or file a petition with the Tax Appeals Tribunal.



Department of Finance Conciliation Bureau

A conciliation conference is an independent, informal, impartial, non-judiciary setting for you to resolve tax disputes quickly, without the cost of a formal hearing. If you wish to request a conciliation conference, you must complete an application form. Visit www.nyc.gov/finance and search "conciliation conference" to download the form.

How does it work?

For business or excise tax debt, you must request a conference within 90 days of the date on the "notice of determination" or "notice of disallowance" you receive from the Department of Finance.

At the conference, you or your representative will present arguments and documentation supporting your position. If you will be represented by someone else, that person must have power of attorney and you must provide the power of attorney documentation with your request for a conference.

The conciliator will issue a decision based on the facts of the case. The conciliator may confirm the Department of Finance's initial determination, or the amount you owe may be reduced or abated. If requested, you may receive a full or partial refund.

Tax Appeals Tribunal

The Tax Appeals Tribunal is an independent agency established by the city charter to resolve disputes between taxpayers and the Department of Finance. You have the right to request a hearing with an administrative law judge and, if you disagree with the judge's findings, to file an appeal with the tribunal's Appeals Division.

For more information about the steps described below, and to download the necessary forms, visit www.nyc.gov/taxappeals.

How Does it work?

Step 1: Administrative Law Judge Hearing

You must petition the tribunal for a hearing within 90 days of the date on the notice informing you of your business tax debt. An assigned judge will hold a prehearing conference at which the parties will

attempt to settle. If the parties cannot settle, they will proceed to a hearing. The judge will conduct the trial and issue a written determination within six months. You have the right to appeal the judge's decision.

Please note that matters involving \$10,000 or less are handled by the tribunal's Small Claims unit. These proceedings are less formal and the unit's decisions cannot be appealed.

Step 2 (optional): Appealing the Judge's Decision

The administrative law judge's decision is binding unless one or both parties file an exception with the tribunal's Appeals Division within 30 days of the judge's decision. The division's three commissioners will consider your appeal and issue a determination.

Step 3 (optional): Contesting the Appeals Division's Decision with an Article 78

If you disagree with the Appeals Division's decision, you may appeal to the New York State Supreme Court. This appeal is known as an "Article 78," named for the section of state law under which it is established. You may file an Article 78 up to 120 days after the Tax Appeal Tribunal rules on your case.

Tax Appeals Contact Information

New York City Tax Appeals Tribunal
One Centre Street, New York, NY 10007

Appeals Division
Room 2400
Phone: (212) 669-2070
Fax: (212) 669-2211

Administrative Law
Judge Division
Room 2430
Phone: (212) 669-4501
Fax: (212) 669-4503