



New York State Department of
Taxation and Finance

www.tax.ny.gov

Income/Franchise Tax Field Audit Bureau

Queens District Office

80-02 Kew Gardens Road, 9th Floor, Kew Gardens, NY 11415

Phone: (718) 459-5386 Fax: (518) 435-8567

Initial here

October 6th, 2014

160 Madison Avenue Owners Corporation
PO Box 291
71 Tonjes Road
Calicoon, NY 12723
Attn: Mr. Claude A Simon

Appointment Dates: To be determined

Appointment Time: To be determined

Period Under Audit: 01/01/2012 - 12/31/2012

RE: EIN # 13-3189657

Article(s): 9A

Audit Period: 01/01/2012 - 12/31/2012

Case ID: X451413291

Dear Mr. Simon:

The New York State tax returns and records for the period indicated above have been selected for audit. As a president of the above entity, the enclosed Information Document Request (IDR) lists the documents that you are required by law to provide to the auditor. As the audit progresses, the IDR will also serve as a record of the documents that you have provided.

The results of this audit may also apply to the shareholder, members, partners, or beneficiaries of the entity. Please be advised that it is the responsibility of the entity to notify them of this audit as the Department will not do so.

What to mail by 10/20/2014

1. Return an initialed copy of this letter to confirm the scheduled appointment and receipt of the enclosed IDR.
2. Complete and return the enclosed Form POA-1, Power of Attorney, if a representative will be appearing or contacting us on your behalf.

What to have available at the field visit

Provide a signed and completed copy of the IDR with your response at the time of the field visit on a date to be determined. Record the date you provided each item in the "Date Provided" column. Also note which items are unavailable.

Statement of rights

The enclosed Publication 130-F, *The New York State Tax Audit – Your Rights and Responsibilities* provides more information on the audit process.

Additional request for records

As the audit progresses, we may also ask you to provide records and information **in addition** to the items listed on the IDR.

Other taxes

If preliminary audit findings result in a material effect on the reporting for another tax, they may be referred to another tax specialty at any time during the audit process. The scope of this audit may be expanded and completed as a multi-tax audit, or a separate audit may be initiated. The audit adjustments of one tax specialty may be used as a basis for recalculation of tax in another, depending on the facts and circumstances of the case.

Communication by secure e-mail

For your convenience, the Department of Taxation and Finance has a Secure Communications service that provides customers with a method to communicate with the Department through e-mail. This service allows you or your representative to transfer data files quickly and securely. If you are interested, please contact me to set up a secure e-mail box.

If you have questions, contact me or my supervisor at the numbers listed below.

Sincerely,



Ms. Suet Sze
Tax Auditor I
(718) 459-2987

Audit supervisor: Mr. Dhayalan Kesavalu
Supervisor phone: (718) 459-6098

Enclosures: Information Document Request No. 01
Publication 130
Form POA-1
Escalation Letter



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IDR
#01

Information Document Request

Taxpayer name: 160 Madison Avenue Owners Corporation Identification number: 13-3189657 Auditor: Ms. Suet Sze Requested of: 160 Madison Avenue Owners Corporation	Audit years: 01/01/2012 - 12/31/2012 Case ID: X451413291 Article(s): 9A Date requested: October 6 th , 2014
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Date(s) Provided column completed by:

Your response is due by: 10/20/2014

Name

<i>Description of documents and information requested:</i>	<i>Date(s) Provided</i>
1. A written description of the business activities of the taxpayer both within and without NYS. Also include a description of the places of business and activities performed at each location, the number of employees, and whether the location is owned or leased.	
2. Names, addresses, and Social Security numbers of all [officers/shareholders/partners]. Please include their duties and responsibilities.	
3. Chart of accounts.	
4. An organizational chart identifying parent, subsidiary, brother or sister entities as well as a detailed description of their business activity inside and outside of New York.	
5. Copy of any management or service agreements between this taxpayer and its affiliates, if any.	
6. Provide a federal audit history, including information about ongoing audits. If there are any recently completed federal audits, please provide a copy of the RAR. If these changes have been reported to NYS, provide a copy of the document filed with NYS and proof of payment.	
7. Records indicate that you received a gain/loss from the sale of the real property located at 160 Madison Avenue, NYC during the audit period. A review of your NYS return does not indicate a gain or loss on the sale. Please explain where the gain/loss appears on your return. If the sale was reported in a different year, please provide a copy of that return and include a copy of your federal return as well.	
8. Provide copies of the following federal forms, including all Schedules and Attachments: a. Form 1120, US Corporation Income Tax Return for audit year	

Taxpayers are required to make all books and records available to the auditor, and they must remain available until the audit is complete, unless the auditor indicates that the records are no longer needed. An entry in the right column does not necessarily indicate that this portion of the request has been fully satisfied.



Power of Attorney

Read Form POA-1-I, *Instructions for Form POA-1*, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

1. Taxpayer information (Taxpayer(s) must sign and date this form - please print or type.)

Taxpayer's name	Taxpayer's identification number (see instructions)		
Spouse's name (if joint tax return)	Spouse's SSN (if applicable)		
Mailing address	City	State	ZIP code
Spouse's mailing address (if different from above)	City	State	ZIP code

The taxpayer(s) named above appoints the individual(s) named below as the taxpayer's or taxpayers' attorney(s)-in-fact:

2. Representative information (Representative(s) must complete section 8 on page 4 of this form.)

Representative's name	Telephone number ()	Fax number ()
Mailing address (include firm name, if any)	Representative's NYTPRIN (if applicable)	
City	State	ZIP code
Representative's name	Telephone number ()	Fax number ()
Mailing address (include firm name, if any)	Representative's NYTPRIN (if applicable)	
City	State	ZIP code
Representative's name	Telephone number ()	Fax number ()
Mailing address (include firm name, if any)	Representative's NYTPRIN (if applicable)	
City	State	ZIP code

to represent the taxpayer(s) in connection with the following tax matter(s):

3. Tax matter(s) — For estate tax matters, use Form ET-14, *Estate Tax Power of Attorney*, instead of this form.

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/assessment/Audit ID number(s)

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), except for signing tax returns or delegating his/her/their authority (unless specifically authorized; see page 2). If you do not want any of the above representative(s) to have full power as described above, attach a signed and dated explanation and mark an X in this box ➤



I/We authorize the above representative(s) to sign tax returns for the tax matter(s) indicated above. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date
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I/We authorize the above representative(s) to delegate his/her/their authority to another. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date
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4. Retention/revocation of prior power(s) of attorney

This power of attorney (POA) only applies to tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both. Executing and filing this POA revokes all powers of attorney previously executed and filed with an agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. If there is an existing POA that you do not want revoked, attach a signed and dated copy of each POA you want to remain in effect and mark an X in this box. ►

5. Notices and certain other communications

In those instances where statutory notices and certain other communications involving the tax matter(s) listed on page 1 are sent to a representative, these documents will be sent to the first representative named in section 2. If you do not want notices and certain other communications sent to the first representative, enter the name of the representative designated on page 1 (or on the attached power of attorney previously filed and remaining in effect) that you want to receive notices, etc.

Representative's name: _____

If you do not want notices and certain other communications to go to any representative, enter **None** on the line above.

6. Taxpayer signature

If a joint tax return was filed for New York State, New York City, or both, and both spouses request the same representative(s), both spouses must sign below.

If the taxpayer named in section 1 is other than an individual: I certify that I am acting in the capacity of a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary on behalf of the taxpayer, and that I have the authority to execute this power of attorney on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Taxpayer's telephone number ()	Taxpayer's fax number ()	Date
Name of person signing this form (type or print)		Title, if applicable	
Spouse's signature	Spouse's telephone number ()	Spouse's fax number ()	Date

Affix corporate seal here, if applicable

7. Acknowledgment or witnessing the power of attorney

This power of attorney must be acknowledged by the taxpayer(s) before a notary public (see next page for acknowledgment formats) or witnessed by two disinterested individuals, unless the appointed representative(s) is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person(s) signing as the above taxpayer(s) appeared before us and executed this power of attorney.

Signature of witness		Signature of witness		
Name of witness (type or print)	Date	Name of witness (type or print)		Date
Mailing address of witness (type or print)		Mailing address of witness (type or print)		
City	State	ZIP code	City	State
ZIP code				

0292100094



Taxpayer's identification number

Acknowledgment — individual

State of
County of
On this
came,
and he/she/they acknowledged that he/she/they executed the same.

ss:

day of , before me personally
to me known to be the person(s) described in the foregoing power of attorney;

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — corporate

State of
County of
On this
came,
that he/she is the
in the foregoing power of attorney; and that he/she signed his/her name thereto by authority of the board of directors of said corporation.

ss:

day of , before me personally
to me known, who, being by me duly sworn, did say that
of , the corporation described
in the foregoing power of attorney; and that he/she signed his/her name thereto by authority of the board of directors of said corporation.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — limited liability company (LLC)

State of
County of
On this
came,
that he/she is a member or manager of the limited liability company described in the foregoing power of attorney; and that he/she is
empowered to and did execute the same.

ss:

day of , before me personally
to me known, who, being by me duly sworn, did say that
that he/she is a member or manager of the limited liability company described in the foregoing power of attorney; and that he/she is
empowered to and did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — partnership/limited liability partnership (LLP)

State of
County of
On this
came,
that he/she is a partner of the partnership described in the foregoing power of attorney; and that he/she is empowered to and did execute
the same.

ss:

day of , before me personally
to me known, who, being by me duly sworn, did say that
that he/she is a partner of the partnership described in the foregoing power of attorney; and that he/she is empowered to and did execute
the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

0293100094



8. Declaration of representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

1 an attorney-at-law licensed to practice in New York State	4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service
2 a certified public accountant duly qualified to practice in New York State	5 an employee not a corporate officer (if the taxpayer is a corporation)
3 a public accountant enrolled with the New York State Education Department	6 other: _____

Designation(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.



Publication 130-F

(7/12)



The New York State Tax Audit — Your Rights and Responsibilities

The Department of Taxation and Finance's purpose in conducting an audit is to verify that you paid the correct tax. During the audit, you may be required to provide the auditor with whatever records are necessary to verify the information you provided on your return. Depending on the type of return being audited, this may entail a review of your income, receipts, expenses, credits, and other business records.

Professional audit standards

The examination must be conducted in accordance with professional auditing standards by an auditor who is familiar with generally accepted accounting procedures and auditing techniques.

To avoid any conflicts of interest, the auditor cannot have any personal relationships with the taxpayer, the taxpayer's family, or the taxpayer's employees (in the case of a business audit). Additionally, the auditor may not have any personal or financial interest in a business being audited.

Throughout the course of an audit, you are entitled to receive fair, courteous, and professional treatment. If at any time during the course of an audit you feel these standards or any other of your rights are being violated, you should immediately contact the auditor's supervisor.

To report allegations of fraudulent employee misconduct, contact the Office of Internal Affairs via telephone at (518) 485-8698 or by mail to:

NYS TAX DEPARTMENT
OFFICE OF INTERNAL
AFFAIRS W A HARRIMAN
CAMPUS ALBANY NY 12227

Statute of limitations

New York State Tax Law generally places a three-year statute of limitations on tax audits, beyond which the Tax Department may not audit without your written consent. The statute of limitations does not apply, however, for any period during which a taxpayer failed to file a return, failed to report federal changes, or filed a false or fraudulent return to evade tax.

Privacy/confidentiality

You have the right to know why we are requesting certain information, how we will use such information, and the consequences of your failure to submit the information. The Tax Law prohibits the disclosure of information obtained from a tax return, or during the course of an audit, to any unauthorized person. The Tax Law, however, does permit us to share your tax information with the Internal Revenue Service and other tax agencies, under defined standards of secrecy and reciprocity.

Representation

You may retain representation at any time during the audit, and have the right to suspend a meeting or interview at any time in order to retain such representation. Any person representing you must have the proper written authorization (power of attorney) to act on your behalf in your absence.

Audio recording

Upon reasonable advance notice to the Tax Department, you are permitted to make an audio recording of any in-person interview. You must make the recording at your own expense and with your own equipment. The Tax Department also reserves the right to record any in-person interview which the taxpayer has requested permission to record.

The field audit

We schedule field audits in advance to give you enough time to assemble the required records. When we select you for a field audit, an auditor will usually contact you by letter, although you may be contacted by phone to set up the initial appointment. We will then send you a letter confirming the appointment and describing the books and records you must make available. For a business audit, most appointments will be at your place of business.

If you need a longer period of time to gather the necessary records, you can usually request an extension of up to 30 days; for delays longer than 30 days, you must make a written request that explains your reason for the request.

Preliminary conference

At your initial meeting (called the *preliminary conference*), the auditor will explain the audit approach and procedures, describe the audit process, and outline your protest rights and appeal procedures. You should use this meeting to ask any questions you might have about your rights and responsibilities during the audit.

Audit techniques

There are several different techniques used for conducting audits. The method an auditor chooses will depend on a number of variables, such as the type of tax, the accuracy and availability of records, and the size and complexity of a business.

We may conduct a detailed audit, an audit involving the test period method, or, in some instances, an audit involving a statistical sampling method. In addition, the scope of an audit may be expanded and completed as a multi-tax audit.

If preliminary audit findings result in a material effect on the reporting of another tax, the findings may be referred to another tax specialty at any time during the audit process. Audit adjustments of one tax specialty may be used as a basis for recalculation of tax in another, depending on the facts and circumstances of the case.

Audit duration

An audit generally covers a three-year period, and can take anywhere from several days to several months to complete. The duration of the audit will depend on the complexity of the returns being audited and on the timely availability, completeness, and accuracy of your records.

Audit findings

If there are no changes recommended by the auditor, you will be sent a letter acknowledging this and thanking you for your cooperation.

If there are changes, the auditor will meet with you to explain the findings, and to present copies of audit workpapers and schedules. The auditor will explain the audit findings, as well as the audit methods and procedures, in simple, nontechnical terms. Findings may include recommended changes in recordkeeping practices to correct accounting errors found during the audit, an explanation of the proper interpretation of the Tax Law in areas where errors were made, a notice of additional taxes due, or a notice of a refund due.

We then give you a reasonable period of time to disprove any of the audit findings. The auditor will then analyze any additional information submitted and, if appropriate, revise and resubmit the workpapers with a *Statement of Proposed Audit Changes*.

If the audit results in a refund, the auditor will provide any assistance you may require.

If you agree . . .

If you agree with the audit findings, you will be asked to acknowledge your consent by signing the *Statement of Proposed Audit Changes*. If you owe money but cannot pay in full at this time, you can usually make a down payment and work out an installment payment agreement for the rest. You should be aware, though, that interest (and possible penalties) will continue to accrue on the unpaid balance.

If you disagree . . .

If you do not agree with the audit findings, you should indicate your disagreement on the *Statement of Proposed Audit Changes* and return the form to the auditor. Supervisory personnel review all audit reports carefully, so you may hold additional conferences with the auditor's supervisors to discuss any disagreements with the audit findings.



Instructions for Form POA-1

Power of Attorney

General information

Use Form POA-1, *Power of Attorney*, as evidence that the individual(s) named as representative(s) has the authority to obligate, bind, or appear on your behalf with respect to the tax matters listed in section 3, *Tax matter(s)*. This form is used for all New York State and New York City taxes **except estate tax** (see *Estates* below).

The individual(s) named as representative(s) may receive confidential information concerning your taxes. Unless you indicate otherwise, he/she/they may also perform any and all acts you can perform, including consenting to extend the time to assess tax, or executing consents that agree to a tax adjustment. Representatives may sign returns or delegate authority only if specifically authorized on the power of attorney (POA). See section 3, *Tax matter(s), Limitations*. **Note:** Authorizing someone to represent you by a POA does not relieve you of your tax obligations.

Form POA-1 will not be required when an individual appears with the taxpayer(s) or with an individual who is authorized to act on behalf of the taxpayer(s). For example, Form POA-1 would not be required for an individual who appears on behalf of a corporate taxpayer with an authorized corporate officer. In addition, Form POA-1 is not required when an individual merely furnishes information, or prepares a report or return for the taxpayer(s).

Fiduciaries — A fiduciary (trustee, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file a POA. (However, a fiduciary may be asked to submit proof of the fiduciary's authority.) If a fiduciary wants to authorize another individual to represent or act on behalf of the taxpayer, a POA must be filed and signed by the fiduciary acting in the position of the taxpayer.

Filing Form POA-1 — File the original Form POA-1 with the office of the agency in which a matter is pending. If this POA covers tax matters administered by both the NYS Tax Department and the NYC Department of Finance, a copy of Form POA-1 must be filed with each agency. A photocopy or facsimile transmission (fax) is also acceptable. Form POA-1 should be filed in a conspicuous manner. It should not be attached to or incorporated in any return, report, or other document that is routinely filed unless the return, report, or other document specifically provides for such attachment or incorporation. Sign and date all copies of documents attached to Form POA-1.

Specific instructions

1. Taxpayer information

Enter your taxpayer identification number, as explained below, on all pages.

Individuals — Print or type your name, social security number (SSN), and mailing address in the spaces provided. If a joint NYS tax return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN (and your spouse's address if different than yours) on page 1. If a joint NYS tax return is involved, and you and your spouse are not designating the same representative(s), each spouse must file a separate Form POA-1.

Sole proprietorships — If you run a business as a sole proprietorship, print or type your name, including a dba (doing business as) name if applicable, and mailing address in the spaces provided. Enter your taxpayer identification (ID) number. For NYS tax matters, your taxpayer ID number is your employer identification number (EIN), SSN, or the taxpayer ID number issued by the NYS Tax Department for this business. For NYC tax matters, your taxpayer ID number is your SSN or EIN.

Corporations, partnerships, limited liability companies (LLC), or associations — Enter the legal name, EIN, and business address.

Trusts — Enter the name and EIN of the trust, and the name, title, and address of the trustee.

Estates — Use Form ET-14, *Estate Tax Power of Attorney*, for all estate tax matters.

2. Representative information

Enter each representative's name, mailing address (including firm name, if any), telephone number, fax number, New York tax preparer registration identification number (NYTPRIN) if applicable, and e-mail address. Only individuals may be named as representatives. You may appoint more than one individual to represent you. You may not appoint a firm to represent you.

All representatives appointed will be deemed to be **acting severally**, unless Form POA-1 clearly indicates that all representatives are required to **act jointly**.

Attach additional sheets if necessary.

3. Tax matter(s)

Enter the tax type (personal income, corporation, sales, etc.). **Do not** use this form for tax matters involving **estate tax** (see *Estates*). You may enter more than one tax type. Also enter the tax year(s) or tax period(s), or transaction(s) covered by this POA. If applicable, enter the notice, assessment, or Audit ID number(s) in the last column.

If you designate only a specific tax and no tax year or period, the POA will apply to all tax years and periods. If you designate only a specific tax year or period and not a specific tax type, the POA will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period the POA will apply to all taxes and all periods.

Certain taxes, like the real estate transfer tax, do not have a tax period or year, but are based on a specific transaction. In that situation, enter the date of conveyance in the *Tax year(s), period(s), or transaction(s)* column.

Examples:

1. You receive an assessment for unpaid personal income taxes for tax year 2007. Your records indicate that it is due to an uncredited overpayment from your 2006 taxes. You are designating POA to the representative for a specific tax type, tax years and assessment.
2. You want your representative to handle all tax matters for the years you had an S corporation in New York.
3. You want your representative to handle the transfer of real estate in New York City which occurred on July 10, 2008.

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/ assessment/Audit ID number(s)
1 Personal income tax	2006, 2007	999999999999
2	2000, 2001, 2002	
3 NYC real property transfer tax NYS real estate transfer tax	July 10, 2008	

Limitations — This POA authorizes the representative(s) you appointed to act for you for the tax matter(s) indicated with the exception of signing returns or delegating authority. You must sign the specific authorization line if you want your representative(s) to sign tax returns for you or if you want your representative(s) to have the authority to delegate his/her/their authority to someone else. If you intend to limit the authority in any other way, mark an X in the box and attach a complete explanation (signed and dated), stating the specific restrictions. A representative named in Form POA-1 may delegate the powers given to him/her only if the taxpayer(s) specifically authorizes delegation by signing on the line indicated in section 3. A representative does not need the consent of any other representative to make a delegation, unless the taxpayer(s) has specified otherwise.

4. Retention/revocation of prior power(s) of attorney

This POA only applies to tax matters administered by the NYS Tax Department, the NYC Department of Finance, or both. Executing and filing this POA with an agency revokes all POAs previously executed and filed with that agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. Executing and filing this POA does not revoke any other POA, including a POA executed under the General Obligations Law, for matters not listed on this POA. If there is an

existing POA filed with an agency that you do not want revoked, attach a signed and dated copy of each POA you want to remain in effect and mark an **X** in the box on this POA form.

You may not partially revoke a previously filed POA that applies to tax matters administered by the NYS Tax Department, the NYC Department of Finance, or both. If a previously filed POA appoints more than one representative and you do not want to retain all the representatives on that previously filed POA, you must indicate on the new POA the representative(s) you want to retain.

If you want to revoke an existing POA filed with an agency and do not want to name a new representative, send a copy of the previously executed POA to the office in which a matter is pending. Write **Revoked** across the copy of the POA, and sign and date the form. If you do not have a copy of the POA you want to revoke, send a statement to the office where you filed the POA. The statement of revocation must indicate that the authority of the POA is revoked, and must be signed and dated by the taxpayer(s). Also, the name and address of each recognized representative whose authority is revoked must be listed.

A representative can withdraw from representing you by filing a statement with the office where the POA was filed. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

Any change to a POA filed with one agency does not change the POA filed with another agency. If a POA covers one or more tax matters administered by the NYS Tax Department and one or more tax matters administered by the NYC Department of Finance, you must notify each agency separately in writing of any and all changes to a POA.

5. Notices and certain other communications

Statutory notices and certain other communications involving tax matters will be sent to only one representative, the first representative listed, unless you indicate a different representative on the form. If you do not want notices and certain other communications to go to any of your representatives, write **None**.

6. Taxpayer signature

Form POA-1 must be signed by the taxpayer(s) or by an individual who is authorized to execute the POA on behalf of the taxpayer(s). The taxpayer(s) or the taxpayer's representative may be required to provide identification and evidence of authority to sign this POA. If not signed and dated, this POA will be returned.

Individuals — If a joint tax return has been filed and both spouses will be represented by the same individual(s), both must sign Form POA-1 unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If, however, a joint tax return has been filed and both spouses will be represented by different individuals, each taxpayer must execute his or her own POA on a separate Form POA-1.

Corporations — The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form POA-1.

Partnerships — If the POA is executed on behalf of the partnership only, it must be signed by a partner authorized to act for the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

Limited liability companies (LLCs) — If the POA is executed on behalf of the LLC only, it must be signed by any member or manager duly authorized to act for the LLC, who must certify that he or she has such authority.

Fiduciaries — In matters involving fiduciaries under agreements, declarations, or appointments, Form POA-1 must be signed by all of the fiduciaries unless it can be established that fewer than all fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing Form POA-1.

Others — Form POA-1 must be signed by the taxpayer(s) or by an individual having the authority to act in the interest of the taxpayer(s).

7. Acknowledgment or witnessing the power of attorney

Form POA-1 must be acknowledged by the taxpayer(s) before a notary public or witnessed by two disinterested individuals who must also sign and date this form. Notary public: affix stamp (or other indication of your notary authority).

Exception: Acknowledgment or witnessing will not be required if the appointed representative is licensed to practice in NYS as an attorney-at-law, certified public accountant, public accountant, or is a NYS resident enrolled as an agent to practice before the Internal Revenue Service (IRS).

8. Declaration of representative(s) (to be completed by each representative)

In the *Designation(s)* column, each representative must enter the number(s) describing his/her profession or capacity to represent the taxpayer(s) listed on page 1 of Form POA-1. If the representative enters 6 for *other*, that representative must indicate in the space provided at number 6 his/her relationship or capacity to represent the taxpayer(s). If the representative is a professional but not licensed to practice in NYS, indicate in the space provided at number 6 the representative's professional designation and the state in which he/she is licensed, such as *Florida attorney*. If more than one representative is listed as *other*, indicate the relationship or capacity for each representative by name. Each representative must sign and date the declaration and include his/her federal preparer tax identification number (PTIN), SSN, or EIN. If this declaration is not completed in its entirety by each representative, the POA will be returned. Attach additional sheets, if necessary.

For additional information, see the regulations relating to representation before:

- the **Division of Taxation**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 2390.1;
- the **Bureau of Conciliation and Mediation Services of the Division of Taxation**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 4000.2;
- the **New York State Tax Appeals Tribunal**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 3000.2;
- the **New York City Department of Finance**, see Title 19 of the Rules of the City of New York, Chapter 27;
- the **New York City Department of Finance Conciliation Bureau**, see Title 19 of the Rules of the City of New York, Chapter 38; or
- the **New York City Tax Appeals Tribunal**, see Title 20 of the Rules of the City of New York.

Representation by former government employees

The New York State Ethics in Government Act and section 2604(d) of Chapter 68 of the New York City Charter bar a government employee from appearing or practicing before his/her former agency for two years if a state agency, or one year if a city agency, after leaving public service, and prohibit for life his/her participation in any matter that he/she was directly and personally involved with while a government employee.

Privacy notification — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 9, 9-A, 11, 12-A, 13-A, 18, 20, 20-A, 21, 21-A, 22, 26, 26-A, 26-B, 28, 29, 30, 30-A, 30-B, 31, and 31-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees (and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers) is provided to certain state agencies for research purposes, to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

The right of the Commissioner of the New York City Department of Finance to require disclosure of identifying numbers is contained in section 11-102.1 of the Administrative Code of the City of New York.

Publication 130-F (7/12) (back)

If you still disagree with the audit findings, we will send you a *Notice of Determination* or *Notice of Deficiency* for the taxes due. At this point, you may formally appeal the audit findings through either the Tax Department's Bureau of Conciliation and Mediation Services or through the independent Division of Tax Appeals. For estate tax cases, see Publication 130-D, *The New York State Tax Audit - Your Rights and Responsibilities*. Generally, you must file your appeal within 90 days of the date the notice was issued. To determine your time limit, refer to the *Notice* you received. You must submit a written appeal even if you have previously written to the department and objected to the position taken in the Statement of Proposed Audit Changes.

Penalties and interest

The three most common reasons for tax penalties are (1) late filing, (2) overdue taxes, and (3) underpayment of estimated tax. You can avoid penalties and interest by filing your tax returns and paying the correct amount of taxes on time.

Penalties for late filing and delinquent taxes are generally based on the amount of tax that is overdue. However, there are various penalties for late filing whether or not you owe any taxes.

Whether you agree or disagree with the tax, interest, or penalties, both interest and penalties continue to be added to the amount due until we receive payment.

Claims for refund

Most taxpayers normally associate refunds of tax with an overpayment of withholding or estimated tax. However, after filing an original return, a taxpayer may discover the omission of a credit, deduction, or exemption. Generally, you may claim refunds by filing an amended return within the statutory time limits for claiming a refund. See *Need help?* if you need to contact the department for the appropriate forms and for time limits and for any further instructions specific to the tax type for which you are making the claim for refund.

If the amount of your refund is adjusted or denied in full, we will send you an explanation of the changes or a letter of disallowance. If you disagree with the adjustment or disallowance of your refund, you should submit to us a complete explanation of why you disagree, along with any supporting documentation. If you still disagree after our review, you may protest at the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals. (See *Your right to protest an action taken by the Tax Department* section.) However, note that if you have received a document specifying the time period in which to protest our determination at the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals, further correspondence or contact with us will not extend that time period.

Your right to protest an action taken by the Tax Department

If you disagree with an action taken by the Tax Department (the issuance of a tax deficiency/determination, the denial of a refund claim, or the denial or revocation of a license, registration, or exemption certificate), you may protest by filing a *Request for Conciliation Conference* or by filing a *Petition* for a tax appeals hearing. If the disputed amount is within certain monetary limits, you may elect to have your hearing held in the Small Claims Unit.

You must file the request or petition within a certain period from the date the Tax Department mailed you notice of its action. Please refer to the *Notice* you received to determine your time limit. These time limits are established by the Tax Law and cannot be extended. We recommend you use certified or registered mail.

You may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have a power of attorney from you.

There are no formal prepayment hearing rights where tax, interest, or penalty is owed because of (1) mathematical or clerical errors on a return, (2) changes made to the taxpayer's federal return by the IRS or other competent federal authority (federal changes), or (3) failure of the taxpayer to pay all or part of the amount of tax due that is shown as due on the taxpayer's return.

Conciliation conference

A conciliation conference is a rapid and inexpensive way to resolve protests without a formal hearing. The conference is conducted informally by a conciliation conferee, who will review all of the evidence presented to determine a fair result. After the conference, the conferee will issue a conciliation order. The conciliation order is binding unless you file a petition with the Division of Tax Appeals. Refer to the information you receive with the order to determine your time limit to file.

Conferences are not available to distributors, importing transporters, terminal operators, or petroleum businesses where the issue is an increase in the amount of a bond or other security. These situations may be handled by the Tax Appeals Division only.

Tax appeals hearing

The tax appeals hearing procedure begins when you file a petition with the Division of Tax Appeals. You must indicate in writing the specific actions of the Tax Department you are protesting.

The hearing is an adversary proceeding before an impartial administrative law judge. The hearing will be stenographically reported. After the hearing, the administrative law judge will issue a determination which will finally decide the matter(s) in dispute unless you or the Tax Department request a review of the decision made by the Tax Appeals Tribunal. If such a review is requested, the record of the hearing and any additional oral or written arguments will be considered. After this review, the Tribunal will issue a decision affirming, reversing, or modifying the administrative law judge's determination, or referring the matter back to the administrative law judge for further hearing.

Court review: If you do not agree with the Tax Appeals Tribunal's decision, you may seek court review. You must file an application for court review within the specified time limits. For some taxes, you must pay the tax, interest, and penalty, or post a bond for this amount, plus court costs, when you file an application for court review.

Small claims option: You may elect to have your hearing held in the Small Claims Unit if the amount in dispute is within the dollar limits set by the *Rules of Practice and Procedure of the Tax Appeals Tribunal* (a copy is included with the petition forms). The hearing is conducted as informally as possible by an impartial presiding officer. The presiding officer's determination is conclusive and is not subject to review by any other unit in the Division of Tax Appeals, the Tax Appeals Tribunal, or by any court in the state.

You may request petition forms and the *Rules of Practice and Procedure of the Tax Appeals Tribunal* by writing to:

DIVISION OF TAX APPEALS
AGENCY BUILDING 1
EMPIRE STATE
PLAZA ALBANY NY
12223

A request for petition forms and the rules is not considered the filing of a petition for hearing for purposes of the time limits, and does not extend the time limits for filing a petition.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Business Tax Information Center: (518) 457-5342

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.



New York State Department of Taxation and Finance
Assistance Information

Need help understanding this document? Call us at the number on the enclosed notice and ask to speak with an interpreter.

¿Necesita ayuda para entender este documento? Llámennos al número indicado en la nota incluida y solicite hablar con un intérprete. (Spanish)

需要協助理解此文件？請按隨附通知上的電話號碼來電，要求與口譯員通話。(Chinese)

Нужна помощь, чтобы понять этот документ? Позвоните нам по номеру, указанному на вложенном уведомлении, и запросите разговор через переводчика. (Russian)

Necessita di aiuto nel comprendere questo documento? Ci chiami al numero sull'avviso allegato e chieda di parlare con un interprete. (Italian)

본 문서를 이해하기 위해 도움이 필요하십니까? 동봉한 안내문에 있는 번호로 전화를 하셔서 통역사를 요청하십시오. (Korean)

Ou bezwen èd pou konprann dokiman sa a? Rele nou nan nimewo ki sou avi ou jwenn nan epi mande pou w pale ak yon entèprèt. (Haitian Creole)



New York State Department of
Taxation and Finance

www.tax.ny.gov
Income/Franchise Field Audit Bureau
Queens District Office
80-02 Kew Gardens Road, 9th Floor, Kew Gardens, NY 11415
Phone: (718) 459-5386 Fax: (518) 435-8567

Re: 160 Madison Avenue Owners
Corporation
X451413291

Communication with the Tax Department during your audit

Efficient communication between the Tax Department's audit team and you (or your representative) is an important part of the audit process. We've listed our contact information below, and ask that you complete this form and provide us with contact information about you, your representative, and your managers or principals.

Tax Department contact information

Your New York State audit is being conducted by the Queens District Office of the Income/Franchise Field Audit Bureau.

Suet Sze	Tax Auditor I	(718) 459-2987
Dhayalan Kesavalu	Income/Franchise Tax Auditor II	(718) 459-6098
Chacko Jacob	Income/Franchise Tax Auditor III	(718) 459-6096
Eileen Safran	Program Manager	(718) 459-6259
Annmarie Dwyer	District Audit Manager	(718) 459-2891

If issues arise during the audit that you're unable to resolve with the District Office staff, you may wish to contact one of these Audit Division managers.

Kristin Dence	Program Manager Albany	(518) 530-4405
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Your contact information

Please provide contact information for your managers or principals so that we can include them in the resolution of issues if required.

<u>Name</u>	<u>Title/Relationship</u>	<u>Telephone</u>

Once you've completed your contact information, give this form to your auditor and keep a copy for your records.