



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

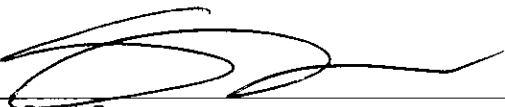
If preliminary audit findings result in a material effect on the reporting for another tax, they may be referred to another tax specialty at any time during the audit process. The scope of this audit may be expanded and completed as a multi-tax audit, or a separate audit may be initiated. The audit adjustments 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	Audit years: 01/01/2012 - 12/31/2012
Identification number: 13-3189657	Case ID: X451413291
Auditor: Ms. Suet Sze	Article(s): 9A
Requested of: 160 Madison Avenue Owners Corporation	Date requested: October 6 th , 2014

Date(s) Provided column completed by:

Your response is due by: 10/20/2014

Name

Description of documents and information requested:	Date(s) Provided
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.