



Department of  
Taxation and Finance

OPTS-Individual Tax Returns Processing  
W A Harriman Campus, Albany NY 12227

New York State  
Statement of proposed audit change

October 19, 2020



VICKI CLAIREAUX SIMON ESTATE  
CLAUDE SIMON  
71 TONJES RD  
CALLICOON NY 12723-5729

<b>Current balance due:</b> if paid by 11/9/2020	\$ 110.25
<b>Taxpayer ID:</b>	XX-XXX6649
<b>Tax form filed:</b>	IT-205
<b>Filing period ended:</b>	12/31/2019 INCOME
<b>Return file date:</b>	10/1/2020
<b>Assessment ID:</b>	L-052205541-5

**You received this notice because:**

You filed your return late and/or late paid the tax due.

See page 3 to learn more or to see other reasons why you received this notice.

**If you agree**

Pay the proposed amount due in any of these ways:

- **Online:** The easiest and fastest way to pay. Go to [www.tax.ny.gov](http://www.tax.ny.gov) (search: pay) to learn more.
- **Phone:** Call 518-457-5434. Your PIN is 5541.
- **Mail:** Use the coupon and mailing address on page 3. Do **not** use any other payment document to pay this notice.

Whatever method you use, be sure to complete and return the consent section on page 4.

**If you disagree**

See the instructions on page 2.

**If you do not respond**

- If you do not pay the amount due by **11/9/2020**, we will impose **additional** interest and you may be subject to **additional** penalties.
- If you do not contact us by **11/18/2020**, we will send you a *Notice of Deficiency* or *Notice of Determination* for the amount due.

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## If you disagree

You may informally protest this notice in any of the ways described below.

If you informally protest, you are not required to pay the proposed amount due. However, paying now will stop the accrual of interest and any penalties if you are eventually found liable.

## Informal protest

You can informally protest this notice by contacting the Tax Department in any of these ways:

**Online:** The easiest and fastest way to respond to this notice is through our website at [www.tax.ny.gov/online](http://www.tax.ny.gov/online). You will need to have an *Online Services* account. You can create an account if you do not already have one.

**Phone:** Call us at 518-485-9791. Text Telephone (TTY): Dial 7-1-1 for the New York Relay Service. Use Notice Code 20111.

**Mail or fax:** If you do not have Internet access, check any boxes that apply or send us a written explanation. Respond by mail: NYS ASSESSMENT RECEIVABLES, PO BOX 4128, BINGHAMTON NY 13902-4128; or fax: 518-435-2990.

- ☐ I filed this return on time and have attached proof of timely filing, such as a U.S. Postal Service receipt or my confirmation number for my timely dated efilig.
- ☐ I disagree with the proposed amount due and have enclosed an explanation and supporting documentation.

**Third party designee:** If you would like to designate someone to discuss this notice with us, provide the following:

Designee's name <i>(please print)</i>	Designee's phone number (       )	PIN (five digits) *
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\* Create a personal identification number (PIN). Give this PIN to your designee. We will use the PIN for authorization.

Your signature	Your name <i>(please print)</i>	Daytime phone (       )
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## What happens next

We will review the information you send and, if appropriate, revise the proposed amount due.

If we find you are entitled to a refund, we will mail you a check. All or part of any refund may be offset for unpaid tax assessments or other debts owed to government agencies, as required by law.

We will notify you if your protest is unsuccessful.

## Your rights as a taxpayer

For a full explanation of your rights, including how to file a complaint with the Tax Department, how to request a refund, formal protest rights, and your rights in the collection and audit processes, go to [www.tax.ny.gov/tra/rights.htm](http://www.tax.ny.gov/tra/rights.htm).

- For the audit process, see Publication 130-D, *The New York State Tax Audit – Your Rights and Responsibilities*.
- No Internet access? Call us at (518) 457-3280 and we will mail you a statement of your rights.

Even if you pay the amount due now, you still have the right to claim a refund or credit. Most claims must be filed within two years of payment.





Date: 10/19/2020

Taxpayer ID: XX-XXX6649

Assessment ID: L-052205541-5

## Explanation

Numbers to the left of the explanation paragraphs correspond to specific lines in the *Computation* section.

- 1 You owe interest because you underpaid your tax. Interest is required by section 684(a) of the New York State Tax Law and is computed from the due date of the return.
- 2 We imposed a penalty on you because your return was filed late. The amount of the penalty is either 5% per month (up to a maximum of 25%) or, if your return was filed more than 60 days after the due date, the minimum penalty is the lesser of \$100 or 100% of the amount required to be shown as tax due on your return. The penalty is authorized by section 685(a)(1) of the New York State Tax Law.
- 3 We imposed a penalty for late payment of the tax shown on the return at a rate of 1/2% per month (up to a maximum of 25%) as authorized by section 685(a)(2) of the New York State Tax Law.

## Computation

Any numbers to the right of *Computed by NYS* amounts below correspond to paragraphs in the *Explanation* section.

To avoid the possibility of additional interest and penalties, be sure to pay the *Current balance due* shown in the *Computation summary*. This amount also appears on page 1 of this notice.

Description	Line number	Computed by NYS
Tot NYS, NYC, Yonkers & sales or use tax	29	\$ 331.00
Interest due New York State	+	5.29 1
Late filing penalty	+	100.00 2
Late payment penalty	+	4.95 3

Continued on next page

If paying by mail\*, send to: NYS ASSESSMENT RECEIVABLES  
PO BOX 4127  
BINGHAMTON NY 13902-4127

Pay by November 9, 2020

Taxpayer name	Taxpayer ID	Assessment ID	Current balance due	Amount paid
VICKI CLAIREAUX SIMON ESTATE	XX-XXX6649	L-052205541-5	\$ 110.25	\$
<b>For office use only</b> Form Track Number • Amount received • Payment Effect/Rec'd Dates •				\$
				\$
				\$
			<b>Total amount paid →</b>	\$

- Make check or money order payable in U.S. funds to **Commissioner of Taxation and Finance**.
- Include the Assessment ID on your payment.
- You can use this coupon to pay any other assessments.
- Be sure to write in the Assessment ID of these other assessments.
- If you agree with the amount, sign the consent on the back.

## Computation (continued)

Description	Line number	Computed by NYS
Total amount due		\$ 441.24
Total payments and refundable credits		\$ 331.00
Balance		\$ 110.24
Subtotal		\$ 110.24 *

\* Because interest and penalties continue to accrue, the *Subtotal* may not be the same as the *Current balance due*.

## Computation summary

Tax period ended	Tax amount assessed	(+) Interest amount assessed	(+) Penalty amount assessed	(-) Assessment payments/credits	(=) Current balance due
12/31/2019	\$ 0.00	\$ 5.30	\$ 104.95	\$ 0.00	\$ 110.25

### Consent to amount due

I agree with the proposed audit changes and agree to pay the amount due. I also agree to the following:

- I waive my right to receive, and formally protest in the Bureau of Conciliation and Mediation Services or the Division of Tax Appeals, a *Notice of Deficiency* or *Notice of Determination* related to the amount due.
- The tax, interest, and any applicable penalties will become assessed and subject to collection actions.
- I understand that I have the right to file a timely claim for a refund or credit of the amount paid. Most claims must be filed within two years of the payment.
- I understand that within the time provided by law, if the Tax Department identifies other issues, it may determine that I owe additional tax for this same filing period.

\_\_\_\_\_  
Signature of taxpayer or responsible person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Daytime phone