



Consent Extending Period of Limitation for Assessment of Sales and Use Taxes Under Articles 28 and 29 of the Tax Law — Limited Scope Audits

Identification number _____ Date _____

Pursuant to section 1147(c)* of Article 28 and section 1250 of Article 29 of the Tax Law(s) of the State of New York,

the Commissioner of Taxation and Finance and _____,

a taxpayer located at _____
(street address)

(city)

(state)

(ZIP code)

Agree as follows:

That the amount of sales and use taxes due as described below from the above-named vendor, for the taxable period(s) _____

through _____, under the New York State Tax Law, may be determined or assessed at any time on or before _____.

The taxpayer consents to extend the period of limitations for assessment only for the item(s) checked below.

- All areas of retail sales and purchases subject to use tax, which are not reported or reportable in the item(s) listed below.
- Prepaid sales and use tax on motor fuel as reported or reportable on Form FT-945 or Form FT-945/1045.
- Prepaid sales and use tax on diesel motor fuel as reported or reportable on Form FT-1045 or Form FT-945/1045.
- Retail sales and use tax on motor fuel, diesel motor fuel, aviation gasoline, fuel oil, residual fuel oil, kerosene, kero-jet fuel or LPG as reported or reportable on Form ST-810, ST-100 or ST-101.
- Prepaid sales and use tax on cigarettes per section 1103 of the Tax Law.
- Other: _____

Andrew S. Eristoff, Commissioner

For the Commissioner of Taxation and Finance

By _____

Date signed _____

By _____

Signature of taxpayer(s) (if individual), owner, partner, or corporate officer and title

Date signed _____

Ineffective unless validated below

For office use only

Org. unit _____

FRN/EIN _____

Aud/Tech _____

*1147(c) "Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period. If a taxpayer has consented in writing to the extension of the period for assessment, the period for filing an application for credit or refund pursuant to section eleven hundred thirty-nine shall not expire prior to six months after the expiration of the period within which an assessment may be made pursuant to the consent to extend the time for assessment of additional tax."

This consent may be executed by an attorney or agent of the taxpayer, provided such action is specifically authorized by a Power of Attorney that, if not previously filed with the Department, must accompany this consent.