



When you have a sales tax problem, we are the solution!

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Tax Season



It's that special time of year again! No, not the holiday season... Tax season! It's the season for giving (money to the government) or receiving (tax refunds). It's the time of year to remember how you feel about people (how do you really feel about the IRS?).

It's at this time of year that we often hear the words "refunds" and "credits" and we think income tax returns. The truth is that those words also apply to sales tax. How?

For the New York State Sales and Use Tax Return for the period ended February 28, 2015, there is the vendor collection credit. A business that files and pays the return on time and owes tax, the vendor collection credit can be claimed. The credit maxes out at \$200.

And then there are refunds. Everyone is so concerned about owing money to the state for unpaid sales tax that they forget the state might owe them money for overpaid sales tax. To file for a refund in New York State, you need to complete Form AU-11, *Application for Credit or Refund of Sales and Use Tax*. Be warned, you will need to be able to document why you deserve the refund and need to be prepared to defend your positions.

While there are specific rules for each area, there are plenty of areas where a potential refund can be claimed: manufacturing, resale, printed promotional materials, mathematical errors on returns filed, use tax erroneously self-assessed, data centers, solar or wind energy systems, materials used on jobs with exempt organizations, certain fishing vessels, precious metals sold for investment, pollution abatement equipment, certain college textbooks, property and services related to guide dogs, medical devices, research and development... just to name 15 examples. If you paid tax in any of these areas, you might be due a refund.

There are several other areas of refund opportunities. Sales Tax Defense can review your purchases and determine if you are entitled to a sales tax refund. We often do refund claims on a contingent fee basis so do not hesitate to contact us!



Success Story

A client came to us with a responsible person assessment issued by the New York State Department of Taxation and Finance. He was never involved with the business and believed he never should have been assessed. However, the client never received a Notice of Determination for the assessment so he never protested the assessment. Therefore, the State started to levy his bank accounts and garnish his paycheck.

Tax Defense protested the assessment even though the 90 day deadline had expired. We explained in our protest that the statute of limitations (to file a protest) never started since the notice was never sent to the taxpayer.

After subpoenaing the State's records and through the Tax Department's own filings, Tax Defense discovered that the assessment was mailed to the wrong address. We provided proof to a Bureau of Conciliation and Mediation Services Conferee showing that the address the notice was not the correct address and we were granted a hearing.

During the hearing process we were able to show the assessment to be unlawful. Therefore, the Tax Department cancelled the assessment against our client in its entirety!

About Us

We are a dedicated team of tax professionals who have committed our careers to helping businesses and fellow professionals with tax problems. Since the only work we are focused on is solving tax problems, businesses never have to be concerned that we will try to sell them other services they do not need. And professionals never have to be concerned with us encroaching on their client relationships, because we view you, our fellow professional, as our client.

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