



ADVISORY OPINION... THE BEST WAY TO GET GUIDANCE??



A lot of people wonder, what is the best way to get reliable guidance from the New York State Department of Taxation and Finance? Many people do not know that calling into the Tax Department with a taxability question does not mean you will get your question answered correctly, or that you can rely on any verbal guidance obtained. The representatives that answer the phone are basically desk help support; they are not attorneys, they are not accountants, and they are not auditors. They can answer simple questions but ask whether a grey area of service is subject to sales tax? You might as well flip a coin. The Tax Department is not bound by any verbal advice given.

So what type of advice can you obtain from the Tax Department and know that you can rely on in the future? Advisory Opinions. A request for an Advisory Opinion goes to the Tax Department's Office of Counsel and the response is drafted by an attorney and reviewed by supervisors. The written response will be mailed to the requesting taxpayer and published on the Tax Department's website. The Taxpayer's name must be disclosed, and an Advisory Opinion cannot be requested if it concerns a matter before the Tax Department, such as a current audit.

Unfortunately, we have heard that Advisory Opinions are not the Office of Counsel's priority and it can take well over a year to receive the written guidance. If you are especially unlucky, it can take over three years.

In 2018, to date, the Tax Department has issued one sales tax Advisory Opinion. A taxpayer requested to know whether a convenience fee charged when credit cards are used for taxable purchases are also subject to sales tax. The convenience fee is charged to offset the loss of revenue that must be paid to the credit card company. The Tax Department stated that the convenience charge is an expense incurred by the taxpayer and expenses are not deductible from taxable receipts. The convenience charge must be included in the taxable sales price.

There are other ways to get reliable advice from the Tax Department in forms other than an Advisory Opinion. While these other options might not be binding on the Tax Department, it can still be a reliable method on which to base your sales tax policy. If you want to discuss how to obtain an Advisory Opinion or other methods of obtaining guidance, contact Sales Tax Defense!

AMAZON SELLERS BEWARE!



This past week Amazon sent out an email to its sellers informing them that Amazon will be forced to provide the State Department of Revenue with the seller's contact, tax & revenue information.

If you or your client sold items with Amazon you may be a target for a sales tax audit and/or receive a bill in the mail for sales tax owed. WHAT NOW?

Contact Sales Tax Defense LLC at [631-491-1500](tel:631-491-1500) or mstone@salestaxdefense.com to discuss your options.



Cheers!

Sales Tax Defense LLC Summer Toast Event

As a firm we like to do little things together and would love for you to join us to kick off the summer with a drink on us.

Let Sales Tax Defense LLC buy you a drink!

WEDNESDAY
JUNE 6TH

TIME
4 PM - 7 PM

LOCATION
MELVILLE NY

For details RSVP by May 30th to Amanda Rajotte at
arajotte@salestaxdefense.com



SUCCESS STORY: MEDICAL OFFICES GET AUDITED TOO!



If you have ever spoken to our firm or attended one of our seminars, you will hear us say that every single business should be registered for sales tax and file sales tax returns.

Medical services, legal services, and accounting services, to name a few, are not subject to sales tax and many firms that provide these services ask, why register for sales tax? Well, medical offices, law offices, and even accounting firms get audited for sales tax too. We recently had a medical office come to us for help. They were being audited for sales tax. As part of their medical practice, they also sell skin cream on which they charge and remit sales tax. So luckily, the medical practice was registered and was filing sales tax returns. The Tax Department could only audit the office for the past three years due to the statute of limitations.

Although no tax was due on sales, the Tax Department did look into expenses/purchases to ensure the correct amount of sales tax was *paid*. We assisted with pulling the required invoices and the audit resulted in only minimum amounts due with a statement from the Tax Department that they were not going to come back for a re-audit!

ABOUT THE FIRM



We are a dedicated team of sales and use tax professionals who have committed our careers to helping businesses and fellow professionals with sales and use tax problems.

Since the only work we are focused on is sales tax consulting, 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 Sales Tax Defense LLC encroaching on their client relationships, because we view you, our fellow professional, as our client.

WHEN YOU HAVE A SALES TAX PROBLEM, WE ARE THE SOLUTION!

CALL: 631-491-1500

[CONTACT US!](#)

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"Mark,
Thank you. We couldn't be happier. Your staff is wonderful. Lot of incompetent people out there...but you have been honorable, and smart and effective."

-Vin G.

MORE TESTIMONIALS

Phone: 631-491-1500

673 Deer Park Avenue

Dix Hills, NY 11746



This newsletter is not intended to be used as tax, legal or accounting advice.

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