The More You Know

Government of the District of Columbia
Office of the Chief Financial Officer
1101 4th ST SW, Washington, DC 20024

Office of Tax and Revenue
Audit Division
### Who We Are...

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director, Audit &amp; Criminal Investigation</td>
<td>James McAndrews</td>
</tr>
<tr>
<td>Chief, Audit Division</td>
<td>Robert Kindred</td>
</tr>
<tr>
<td>Sr. Supervisory Tax Auditor</td>
<td>Michael Farinha</td>
</tr>
<tr>
<td>Supervisory Tax Auditor (7)</td>
<td>Sherri Weithers, Mustafa Elevli, James LeSane, Marie Fileus-Sandy, Rhonda Coleman, Geemon Kurian, Olufemi Obikoya</td>
</tr>
</tbody>
</table>
Who We Are...

Sr. Tax Auditors (11) / Tax Auditors (23) / Tax Specialist / Audit Assistant (2)
Tax Types We Audit...

- Sales and Use Tax
- Corporation Franchise Tax
- Unincorporated Franchise Tax
- Individual Income Tax
- Partnership Tax
- Fiduciary Tax
- Personal Property Tax
- Gross Receipts Tax
- Wholesaler’s Alcoholic Beverage Tax
- Cigarette Tax
- Other Tobacco Products Tax
- Motor Fuel Tax
- Inheritance and Estate Tax
- Toll Telecommunication Tax
- Ballpark Fee
Taxpayer Appeal Rights

Informal Conference
Taxpayer Appeal Rights

- A written request must be filed within 30 days from the date of the Notice of Proposed Audit Changes.
- Requests must be
  Mailed to:
  The Office of Tax and Revenue
  Audit Division – (Auditor’s Name)
  PO Box 556
  Washington, DC 20044

Or e-mailed or faxed to the auditor
Taxpayer Appeal Rights

- The informal conference **is not** intended as a forum to re-conduct the audit. It is a forum for pertinent discussion of tax laws and regulations and their interpretive value.

- All documentary evidence should be provided prior to an informal conference to allow time for review of the documents.
Taxpayer Appeal Rights

- Taxpayer will be notified of the time and place of the informal conference within 30 days from the receipt of the request
- The date set for the informal conference may be postponed once at the request of the taxpayer

If you disagree with the findings in the informal conference, you may:
- Petition the Office of Administrative Hearings (OAH) or
- Petition the District of Columbia Superior Court (Superior Court)
To request an administrative appeal, you must file a Notice of Intent to petition for appeal with the Office of Administrative Hearings within **30 days** of the informal conference decision (Notice of Proposed Assessment).

If the Office of Administrative Hearings upholds the decision of OTR, you have the right to appeal to the Superior Court of the District of Columbia within **six months**. However, you must pay the tax, penalty, and interest prior to petitioning Superior Court.
Next up...

Voluntary Disclosure Program
Exemption Certification
Questions

Q & A