



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...

Director, Audit & Criminal Investigation: James McAndrews

Chief, Audit Division: Robert Kindred

Sr. Supervisory Tax Auditor: Michael Farinha

Supervisory Tax Auditor (7): Sherri Weithers, Mustafa Elevli, James LeSane
Marie Fileus-Sandy, Rhonda Coleman,
Geemon Kurian, Olufemi Obikoya



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)



Taxpayer Appeal Rights

- ▶ 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