

**Responsible Person Questionnaire****AU-431**
(1/10)*Complete a questionnaire for each responsible person of the business.*

Business name		
Sales tax identification number	Case number	Audit period

Identification section

Name of responsible person		Social security number
Title	Physical or mailing address	
Period served	Percent of time devoted to business	

For the person named above, mark an X in the appropriate box for each item below.

	Yes	No	Not applicable or unknown
1. Is he or she responsible for preparing or supervising the preparation of sales tax returns and ensuring the remittance of tax?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does he or she participate in making significant business decisions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is he or she responsible for maintaining and managing the business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does he or she own:			
• corporate stock?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• voting stock?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does he or she derive substantial income from or have a substantial economic stake in the business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Does he or she have authority to:			
• manage the business with knowledge and control over financial affairs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• pay or direct payment of bills or other business liabilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• sign checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• act, on behalf of the business, with the Tax Department?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• sign consents extending periods of limitation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• sign power of attorney for the business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• sign consents fixing tax?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• sign installment payment agreements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• hire and fire employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• negotiate loans, borrow money for the business, or guarantee business loans?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Describe any additional responsibilities not listed above:

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8. If he or she signs checks, under what circumstances does he or she do so (e.g., ordinary course of business, payroll only, tax returns only, etc.)?

9. If he or she is an officer of the corporation, describe his or her

a. duties and powers as outlined in the *Certificate of Incorporation* or bylaws:

b. involvement in the financial affairs of the corporation:

c. benefits derived from the corporation (including but not limited to salary):

10. List sources of information used to complete this form:

Signature of preparer and title	Date
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Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.