

State of New York
Division of Tax Appeals

For Office Use Only

PETITION

In the Matter of the Petition
of

(1)

for Redetermination of a Deficiency/Revision of a Determination
or for Refund under Article(s) (2) _____ of the
Tax Law for the Year(s)/Period(s) (3) _____

Taxpayer ID:(4) _____

Notice/assessment number: (5) _____

Petitioner _____ Telephone No. (_____) _____

Address _____

Petitioner's representative, if any _____ Telephone No. (_____) _____

Address _____

Petitioner hereby petitions for (check appropriate box/es):

- redetermination of a deficiency/revision of a determination
- refund
- review of revocation or denial of a license, permit or registration
- review of revocation or denial of exempt status
- other _____

The tax in question is (check appropriate box/es):

- personal income tax (NYS-Article 22; NYC - NYC Administrative Code, Title II, Chapter 17 or 19; Yonkers - Article 30-A or 30-B)
- sales and compensating use taxes (Articles 28 and 29)
- corporation tax (Articles 9, 9-A, 13, 13-A, 27, 32 and 33)
- real property gains tax (Article 31-B)
- motor fuel tax (Article 12-A)
- highway use tax (Article 21)
- cigarette tax (Article 20)
- other _____

A legible copy of the notice/assessment being protested must be attached.

The amount of tax determined was _____ and the amount of tax contested is _____.

Where the controversy involves a refund, the amount(s) should be entered in parentheses, e.g. (\$ 1,500).

The petitioner alleges that the Commissioner of Taxation and Finance made the following errors and asserts the following facts: (6)

CONCILIATION CONFERENCE (7)

- A conciliation conference was not requested.
- A conciliation conference in the Bureau of Conciliation and Mediation Services was requested, and the conciliation order was issued on (or the conciliation conference was discontinued on) _____
Attach a legible copy of the conciliation order.

SMALL CLAIMS ELECTION (8)

- Petitioner wishes to have the proceedings conducted in the Small Claims Unit.

No other action has been commenced in the Division of Tax Appeals nor has any relief been previously granted with respect to any of the above-stated items.

WHEREFORE, the petitioner respectfully requests that this petition be granted. The statements in this petition are made with the knowledge that a willfully false representation is a misdemeanor punishable under section 210.45 of the Penal Law.

Signature of Taxpayer or Taxpayer's Representative*, and Title (if applicable)

Date

Print Name

DOCUMENTS THAT MUST BE ATTACHED TO THIS FORM (CHECK APPROPRIATE BOX/ES):

- Notice/Assessment
- Power of Attorney (if applicable)
- Conciliation Order (if applicable)

BE SURE TO SEND:

- The original petition and all documents (we must have the original signature)
- Two (2) identical copies of the entire packet

THE DIVISION OF TAX APPEALS CANNOT PROCESS THIS PETITION UNTIL ALL INFORMATION IS PROVIDED.

*NOTE: If the petition is signed by any person other than the taxpayer, it must be accompanied by an authorized and duly executed power of attorney.

Instructions for Completion of Petition

- (1) Enter the name(s) of the petitioner(s).
- (2) Enter Tax Law Article(s) involved.
- (3) Enter year(s) or period(s) involved.
- (4) Enter the taxpayer ID number (social security number, employer identification number or a number assigned to the taxpayer by the Commissioner of Taxation and Finance). This information will be used for tax administration purposes only.
- (5) Enter the notice/assessment number.
- (6) In separately numbered paragraphs, list each error of the Commissioner of Taxation and Finance which the petitioner intends to prove at the hearing.
- (7) Indicate whether you requested a conciliation conference. Because the conciliation conference provides an informal and inexpensive way to resolve controversies without the need for hearing, it is recommended that a request for a conciliation conference be filed prior to the filing of a petition for hearing.
- (8) Indicate whether you elect to proceed in the Small Claims Unit.

For sales and compensating use tax, the amount in controversy for each 12 month period in question must not exceed \$40,000 (not including penalty and interest); for all other taxes, the amount in controversy for each 12-month period in question must not exceed \$20,000 (not including penalty and interest).

A small claims presiding officer will conduct the hearing as informally as possible, consistent with the orderly procedure. The presiding officer will issue a determination within 3 months after completion of the hearing or submission of briefs, whichever is later. The presiding officer's determination is binding on both the petitioner and the Commissioner, and is not subject to review by any other unit in the Division of Tax Appeals, by the Tax Appeals Tribunal or by the courts.

File the petition and 2 identical copies within the time limitations indicated on the notice/assessment with:

Supervising Administrative Law Judge
NYS Division of Tax Appeals
Agency Building 1
Empire State Plaza
Albany, New York 12223

Remember to attach copies of the notice/assessment, power of attorney and, if a conciliation conference was held, the conciliation order.