

**State of New York  
Tax Appeals Tribunal**

*For Office Use Only*

In the Matter of the Petition  
of

(1)

**Notice of Exception to  
Administrative Law Judge's  
Determination**

DTA Number (2) \_\_\_\_\_

Party \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_

Address \_\_\_\_\_

Party's representative, if any \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_

Address \_\_\_\_\_

The party named above hereby takes exception to the administrative law judge's determination, pursuant to Section 2006.7 of the Tax Law.

The determination of the administrative law judge was rendered on: (3) \_\_\_\_\_.

The party taking exception disagrees with the following findings of fact and conclusions of law of the administrative law judge: (4)

(See instructions on page 4)

The party taking exception requests the following Findings of Fact and Conclusions of Law: (5)

A brief in support of your position may be submitted with this exception form or within 30 days after the exception is filed.

- A brief is attached.
- A brief will be submitted within the 30 day period.
- No brief will be submitted.

A copy of the exception form (and the brief in support) must also be served on the other party.

An opportunity for oral argument before the Tribunal is requested  Yes  No

Amount of time requested (6) \_\_\_\_\_ minutes.

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

Wherefore, the party taking exception requests that the determination of the administrative law judge be reviewed by the Tribunal, and if such determination is found erroneous, that it be reversed or modified.

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Signature of Party or Representative\*

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Date

\*If the exception is signed by any person other than the taxpayer, it must be accompanied by an authorized and duly executed power of attorney, unless (1) a power of attorney has already been filed, or (2) this exception is signed by an individual otherwise authorized to do so under the regulations of the Tax Appeals Tribunal (20 NYCRR 3000.2).

## Instructions for Completion of Exception

- (1) Enter the caption as it appears in the administrative law judge's determination.
- (2) Enter the Division of Tax Appeals number as it appears in the administrative law judge's determination.
- (3) Enter the date shown on the administrative law judge's determination.
- (4) In separately numbered paragraphs, list the findings and conclusions of the administrative law judge with which you disagree and the grounds for your disagreement. Include, wherever possible, references to relevant pages of the transcript of hearing and exhibits. Where necessary, additional pages may be added.
- (5) In separately numbered paragraphs, state the findings of fact and conclusions of law requested in the Tribunal's decision. Where necessary, additional pages may be added.
- (6) Enter the amount of time requested for oral argument (5-15 minutes).

The Notice of Exception must be filed within 30 days after notice of the administrative law judge's determination with:

**Secretary to the Tax Appeals Tribunal**  
Division of Tax Appeals  
Agency Building 1  
Empire State Plaza  
Albany, NY 12223