

New York State Division of Tax Appeals  
Agency Building 1, Empire State Plaza, Albany, NY 12223

# Petition

For Office Use Only

**Purpose:** This form is to be completed by a petitioner (taxpayer) who wishes to have Tax Appeals review and resolve a New York State tax or licensing dispute with the Division of Taxation of the Department of Taxation and Finance. This form is to be filed only in response to a written notice issued by the Division of Taxation advising the taxpayer of a tax deficiency, determination of tax due, denial of a refund or credit application; denial, cancellation, revocation or suspension of a license, permit or registration; or any other notice that gives that person the right to a hearing at Tax Appeals.

## Section I Caption

Enter name of the petitioner, tax article and tax period(s) to be challenged. This information can be found on the notice being challenged.

### In the Matter of the Petition of

Name of Petitioner(s) \_\_\_\_\_

For Redetermination of a Deficiency/Revision of Determination or for Refund under Article(s) \_\_\_\_\_

of the Tax Law for the Year(s)/Period(s) \_\_\_\_\_

## Section II Petitioner Information

Enter petitioner and contact information, including petitioner's taxpayer ID number (e.g., 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.

Name of Petitioner(s)		Taxpayer ID		Email Address	
Address		City	State	Zip Code	Telephone Number

## Section III Petitioner's Representative Information and Qualifications – see 20 NYCRR 3000.2

Enter name and contact information of petitioner's representative. Also provide the representative's qualifications. Pursuant to 20 NYCRR 3000.2, only certain representatives qualify to represent a petitioner. A fully executed Power of Attorney form *must* accompany this petition if this section is completed. Representatives indicating "other" may also be required to obtain special permission to appear before Tax Appeals and represent petitioner(s). See 20 NYCRR 3000.2 (a) (4).

Petitioner's Representative, if any				Email Address	
Address		City	State	Zip Code	Telephone Number

Petitioner's representative is:

- |   |   |
|---|---|
| <input type="checkbox"/> an attorney-at-law licensed to practice in New York State                  | <input type="checkbox"/> an enrolled agent enrolled to practice before the Internal Revenue Service |
| <input type="checkbox"/> a certified public accountant duly qualified to practice in New York State | <input type="checkbox"/> an employee, not a corporate officer (if the taxpayer is a Corporation)    |
| <input type="checkbox"/> a public accountant enrolled with the New York State Education Department  | <input type="checkbox"/> other:   |

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## Section IV Petitioner Hereby Petitions for [check appropriate box(es)]

- |  |  |
|--|--|
| <input type="checkbox"/> redetermination of a deficiency/revision of a determination         | <input type="checkbox"/> review of revocation or denial of exempt status |
| <input type="checkbox"/> refund  | <input type="checkbox"/> other:  |
| <input type="checkbox"/> review of revocation or denial of a license, permit or registration |  |

## Section V Notice/Assessment Number(s)

Please enter the notice/assessment ID number(s) being challenged. NOTE: A legible copy of the notice/assessment *must* be attached to this petition.

Notice/Assessment ID Number(s): \_\_\_\_\_

## Section VI The Tax in Question is [check appropriate box(es)]

- |  |  |
|--|--|
| <input type="checkbox"/> personal income tax (NYS – Article 22; NYC – NYC Administrative Code, Title II, Chapter 17 or 19; Yonkers – Article 30-A or 30-B) | <input type="checkbox"/> motor fuel tax (Article 12-A) |
| <input type="checkbox"/> sales and compensating use taxes (Articles 28 and 29)   | <input type="checkbox"/> highway use tax (Article 21)  |
| <input type="checkbox"/> corporation tax (Articles 9, 9-A, 13, 13-A, 27 and 33)  | <input type="checkbox"/> cigarette tax (Article 20)    |
| <input type="checkbox"/> other: _____  |  |

## Section VII Tax Determination

The amount of tax determined was: \_\_\_\_\_

The amount contested is: \_\_\_\_\_

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

## Section VIII Reason(s) for Dispute

The petitioner alleges that the Commissioner of Taxation and Finance made the following errors and asserts the following facts. In separately numbered paragraphs, list each error of the Commissioner of Taxation and Finance that the petitioner intends to prove at the hearing. Where necessary, additional pages may be added.

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## **Section IX**    **Conciliation Conference with the Bureau of Conciliation and Mediation Services**

- A conciliation conference was not requested.
- A conciliation conference was requested and the conciliation order was issued on (or the conciliation conference was discontinued on): \_\_\_\_\_. NOTE: A copy of the conciliation order *must* be attached to this petition.

## **Section X**    **Small Claims Election – see 20 NYCRR 3000.13**

Indicate whether you elect to proceed in the Small Claims Unit.

- Petitioner wishes to have the proceedings conducted 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 orderly procedure. The Presiding Officer will issue a determination within three 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.

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

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

### **CHECK APPROPRIATE BOX(ES) FOR DOCUMENTS THAT ARE ATTACHED:**

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

This original petition, two identical copies and any required documents must be filed within the time limitations indicated on the Notice/Assessment. This filing must be made with the Supervising Administrative Law Judge either in person at the address below or by mail addressed to:

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

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

Please contact the Division of Tax Appeals with questions by calling (518) 266-3000.