

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

Stipulation for Discontinuance

Purpose: This form is to be submitted to inform Tax Appeals that the petitioner and the Division of Taxation have agreed to settle all proceedings under the terms of this stipulation.

<p>In the Matter of the Petition of</p> <hr/> <p>for Redetermination of a Deficiency/Revision of a Determination or</p> <p>for Refund under Article(s) _____</p> <p>of the Tax Law for the Year(s)/Period(s) _____</p>

DTA Number(s):

Notice/Assessment Number(s):

The parties have agreed to settle the above-captioned proceeding, and have executed this stipulation for filing with the Division of Tax Appeals. Accordingly, it is hereby stipulated and agreed by and between the parties herein that this proceeding shall be discontinued with prejudice, and that the deficiency/determination or refund be recomputed as follows:

Deficiency/Determination
or (refund) as recomputed: _____

Interest: _____

Penalty: _____

Please check the applicable box(es), if any:

- The parties agree that for purposes of Tax Law § 3030, petitioner(s) is the prevailing party and may make application to the Division of Tax Appeals for such costs and fees as are allowable; or
- Petitioner(s) waives any rights to proceed to recover costs and fees in the Division of Tax Appeals pursuant to Tax Law § 3030.

Additional terms/comments:

Stipulation for Discontinuance

THIS STIPULATION represents the complete agreement of the parties with regard to the above-captioned matter. There are no agreements or understandings between the parties, express or implied, except as provided for herein. If additional room is required to fully set forth the parties' agreement, please do so on additional pages as needed. These pages should be separately signed by the parties, dated and attached hereto.

FOR REFUNDS ONLY: It is understood that all refund claims are subject to the approval of the Comptroller. Accordingly, this Stipulation for Discontinuance is conditioned upon the granting of such approval and the payment of the refund.

ORDER OF DISCONTINUANCE: Upon filing this Stipulation with the Division of Tax Appeals by either party, it shall be deemed a joint motion for an Order discontinuing the above-captioned matter in accordance with its terms. The issuance of the Order shall finally determine the matter pending before the Division of Tax Appeals.

APPLICATION FOR COSTS: Unless the right has been waived herein, petitioner shall have thirty (30) days from the date of the Order discontinuing this matter to file an application for costs and fees with the Division of Tax Appeals pursuant to Tax Law § 3030. Under those circumstances, if the parties hereto have not indicated as part of this Stipulation that petitioner is a prevailing party, the Division of Tax Appeals will determine the prevailing party in this matter in accordance with Tax Law § 3030 (c).

Signature of Taxpayer Representative*

Date

Signature of Division of Taxation

Date

* 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).