

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

Hearing Memorandum

(20 NYCRR 3000.14)

Purpose: This form is to be completed by both the petitioner (or petitioner's representative) and the Office of Counsel of the Division of Taxation to allow the Administrative Law Judge and the parties to properly plan for the hearing.

INSTRUCTIONS:

- Complete Sections I through VI and submit to the Supervising Administrative Law Judge, at the address above, and to the opposing party **at least ten days prior to** the hearing date specified in the hearing notice. Attach additional sheet(s) if more space is needed.

Section I		General Information	
Name of Petitioner(s)		DTA Number(s)	
Name of Party Submitting This Hearing Memorandum		Date of Hearing	
Section II		Briefly state the issue(s) in dispute	
1)		_____	

2)		_____	

3)		_____	

Section III		Witnesses	
List all witnesses who will be called to testify; briefly indicate what each witness will address.			
1)		_____	
2)		_____	
3)		_____	
4)		_____	
5)		_____	
Section IV		Briefly state the primary legal authorities you are relying upon	
1)		_____	
2)		_____	
3)		_____	
4)		_____	
Section V		Stipulations	
If parties have stipulated to any facts, check the box below and attach a copy of the stipulation to this Memorandum.			
<input type="checkbox"/> A stipulation is attached			

Hearing Memorandum

Section VI **List of exhibits to be introduced at the hearing**

Division of Taxation

Petitioner

A. _____

1. _____

B. _____

2. _____

C. _____

3. _____

D. _____

4. _____

E. _____

5. _____

F. _____

6. _____

G. _____

7. _____

H. _____

8. _____

I. _____

9. _____

J. _____

10. _____

K. _____

11. _____

L. _____

12. _____
