

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	
<u>Division of Taxation</u>		<u>Petitioner</u>	
A.		1.	
B.		2.	
C.		3.	
D.		4.	
E.		5.	
F.		6.	
G.		7.	
H.		8.	
I.		9.	
J.		10.	
K.		11.	
L.		12.	