

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

Notice of Exception to Administrative Law Judge's Determination

For Office Use Only

Purpose: This exception form is to be completed by a party who wishes to file an appeal with the Tax Appeals Tribunal regarding a determination issued by a Tax Appeals Administrative Law Judge.

INSTRUCTIONS:

- Please read instructions carefully.
- All applicable sections of this form must be completed and the form must be signed.

Section I Information From the Administrative Law Judge's Determination

Enter DTA Number as it appears in the Administrative Law Judge's determination.
 Enter the date on which the determination of the Administrative Law Judge was issued.

_____ **DTA Number(s)**

_____ **Date Determination was Issued**

Section II Party Taking Exception

- Petitioner(s): _____
Name of Petitioner(s)
- Division of Taxation by: _____
Name of Division of Taxation Representative

Section III Exception

The party named above hereby takes exception to the Administrative Law Judge's determination, pursuant to Section 2006 (7) of the Tax Law. The party requests that the Tax Appeals Tribunal review for error the following Findings of Fact and/or Conclusions of Law contained in the determination, on the following grounds, listed below.

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.

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Section IV Requested Findings of Fact and Conclusions of Law

The party taking exception requests the following Findings of Fact and Conclusions of Law.

In separately numbered paragraphs, state the Findings and Conclusions that you would like the Tribunal to include in the decision. Where necessary, additional pages may be added.

Section V Supporting Brief

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 brief in support) must also be served on the other party.

Section VI Oral Argument

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

Requests for oral argument must be made at the time that the exception is filed; otherwise, oral argument will be deemed waived (see 20 NYCRR 3017 [d] [1]).

If oral argument is granted, each party will generally be given 15 minutes. The party(ies) taking exception will generally be given the opportunity to reserve time for rebuttal.

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Section VII **Attestation**

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.

Signature of Party or Representative*

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 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).

Section VIII **Qualifications of Representative – see 20 NYCRR 3000.2**

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*: _____ |

* Representatives indicating "other" may be required to obtain permission to appear before the Tribunal, pursuant to 20 NYCRR 3000.2 (a) (4). Unless permission has already been granted by the Tribunal, a request for permission to appear and represent petitioner(s) must accompany this exception form, along with a duly executed Power of Attorney.

This Notice of Exception must be filed within 30 days after the giving of notice of the determination of the Administrative Law Judge. This exception form must be filed with the Secretary to the Tribunal either in person at the address below or by mail addressed to:

Secretary to the Tax Appeals Tribunal
NYS Division of Tax Appeals
Agency Building 1
Empire State Plaza
Albany, New York 12223

NOTE: A copy of this exception form, and accompanying brief, if applicable, shall be served at the same time on the other party. When the Division of Taxation is the other party, service shall be made on the Office of Counsel.

Please contact the Tax Appeals Tribunal with questions by calling (518) 266-3036.