



# REQUEST FOR CONCILIATION CONFERENCE - CMVT

- FOR USE BY NEW YORK CITY COMMERCIAL MOTOR VEHICLE TAXPAYERS ONLY -

Print or type. Complete all applicable sections.

Name of Taxpayer:		▼ LICENSE PLATE NUMBER ▼	
Name of Contact Person (corporations or partnerships):		[ ]	
Address (number and street):		EMPLOYER IDENTIFICATION NUMBER	
City and State:		[ ] - [ ]	[ ]
Business Telephone Number:		SOCIAL SECURITY NUMBER	
		[ ]	[ ]
		[ ]	[ ]

Name of Taxpayer's Representative, if any:		EMPLOYER IDENTIFICATION NUMBER	
Relationship to Taxpayer:		[ ] - [ ]	
Address (number and street):		SOCIAL SECURITY NUMBER	
City and State:		[ ]	[ ]
Business Telephone Number:		[ ]	[ ]

**A DULY EXECUTED POWER OF ATTORNEY MUST ACCOMPANY THIS REQUEST** if the taxpayer is being represented by, or this request is signed by, someone other than: (i) a duly authorized officer of a corporate taxpayer; (ii) a general partner of a taxpayer that is a partnership; (iii) an adult spouse, parent, guardian or the person who prepared the return in the case of a taxpayer who is a minor or who is physically or mentally incapable of representing him or herself.

### DETAILS OF REQUEST FOR REDETERMINATION OF DEFICIENCY

Date of Notice of Determination: _____ / _____ / _____	Principal due: \$ _____
Tax type involved: <b>COMMERCIAL MOTOR VEHICLE TAX</b>	Interest due: \$ _____
Enter the taxable year(s): _____ / _____ / _____	Penalty due: \$ _____
	TOTAL AMOUNT ON NOTICE: \$ _____

### REASON YOU ARE DISPUTING THE NOTICE

Check (✓) the appropriate box:	Attach this:	Please Note:
<input type="checkbox"/> A. Vehicle license plates were surrendered, sold or destroyed prior to the tax year.	A copy of the New York State Department of Motor Vehicles' FS-6T receipt showing date plates were turned in.	The burden of proof is on the taxpayer to show that a vehicle with commercial plates registered in New York City is not liable for the tax.
<input type="checkbox"/> B. Vehicle and/or plates was/were stolen prior to the tax year.	A dated copy of the police report issued when the vehicle and/or plates was/were reported stolen as well as a copy of New York State Department of Motor Vehicles' FS-6T receipt.	
<input type="checkbox"/> C. Vehicle is registered within New York City but used primarily outside New York City and not in connection with a business carried on in New York City.	Documentation (e.g. mileage logs) proving that the vehicle is not used principally in New York City and it is not used in connection with a business carried on within New York City.	
<input type="checkbox"/> D. Payment was made previously.	Proof of payment: copies of the front and back of canceled check(s) or money order(s) or other receipt issued by the Department of Finance.	

This request is made with the knowledge that a willfully false representation is a misdemeanor punishable under Section 11-4004 of the NYC Administrative Code.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 Signature of Taxpayer or Representative Date

see reverse side for mailing instructions ➡

## NOTICE OF TAXPAYER RIGHTS

### NOTIFICATION OF YOUR RIGHT TO PROTEST AN ACTION TAKEN BY THE NEW YORK CITY DEPARTMENT OF FINANCE

If you disagree with an action taken by the Department of Finance (the issuance of a notice of determination, the denial of a refund claim), you may contest the action by filing a Petition for a Tax Appeals Tribunal hearing or a Request for Conciliation.

The Petition or Request must be filed within the time period stated in the Notice that the Department mailed to you. The start of the time period is the date on the Notice. Failure to timely file your Request or Petition will result in the Notice becoming final and subject to collection.

You may respond on your own behalf or you may have an authorized representative present your case for review. An authorized representative must submit a Power of Attorney from you to represent you.

#### CONCILIATION

Conciliation is an inexpensive way to resolve protests without a formal hearing. If you are requesting conciliation on a Commercial Motor Vehicle Tax matter and your protest involves payment discrepancies or is based on facts relating to the registration of the vehicle (e.g., the plates were surrendered, the vehicle stolen, etc.), the request and any accompanying documentation is initially forwarded to the Commercial Motor Vehicle Tax Unit of the Department of Finance for review. In most instances, the case can be resolved by that Unit without your having to appear for a conference. If you are protesting a Commercial Motor Vehicle Tax matter on any other basis, the Conciliation Bureau of the Department of Finance will review the factual information submitted. If the Bureau determines that a conference is necessary, you will be notified in writing of the date of that conference. Where practical, the conference may be conducted by telephone conference call. All cases will be closed by means of the issuance of a proposed resolution by the Department of Finance and a conciliation decision. You may disagree with the proposed resolution, in which event, you may file a Petition for a Tax Appeals Tribunal hearing within 90 days after the date of the conciliation decision. If you disagree with the proposed resolution but do not file a petition within 90 days, the original notice of determination will become final and subject to collection.

**To request Conciliation, complete the front of this form and return it together with any information necessary, to the address indicated below.**

#### TAX APPEALS HEARING

##### *Administrative Law Judge Hearing*

The procedure for a Tax Appeals Hearing is begun by filing a Petition. The petition must be in writing and must specifically indicate what actions of the Department are being contested.

The hearing is an adversary proceeding before an impartial administrative law judge. The hearing will be recorded. After the hearing, the administrative law judge will issue a determination which will decide the matter(s) in dispute unless either you or the Department requests review by the Commissioners of the Tax Appeals Tribunal. If such a review is requested, the record of hearing and any additional oral or written arguments will be reviewed and the Tribunal will issue a decision affirming, reversing or modifying the administrative law judge's determination, or referring the matter back to the administrative law judge for further hearing.

##### *Small Claims Option*

You may elect to have your hearing held in the Small Claims Unit if the amount in dispute is \$10,000 or less, exclusive of penalties and interest. The hearing is conducted informally by an impartial presiding officer. The presiding officer's determination is conclusive and is not subject to review by any other unit in the Tax Appeals Tribunal or by any court.

You may request a petition form and/or the Rules of Practice and Procedure of the Tax Appeals Tribunal by writing to:

**New York City Tax Appeals Tribunal  
Administrative Law Judge Division  
1 Centre Street, Suite 2450  
New York, NY 10007**

**A request for rules is not considered the filing of a Petition for purposes of the time limits, and does not extend the time limits for filing a Petition.**

### MAILING INSTRUCTIONS

**Mail this completed form along with a photocopy of the Notice you received and any additional required information to:**

**NYC DEPARTMENT OF FINANCE, COMMERCIAL MOTOR VEHICLE TAX  
66 JOHN STREET, 2ND FLOOR, NEW YORK, NY 10038-3735**