

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 proposing a tax deficiency or a Notice of Disallowance denying a refund claim), you may contest this action by filing EITHER a Request for a Conciliation Conference with the Department of Finance OR a Petition for Hearing with the Tax Appeals Tribunal. FAILURE TO TIMELY FILE YOUR REQUEST OR PETITION WILL RESULT IN THE STATUTORY NOTICE BECOMING FINAL AND, WHERE APPLICABLE, SUBJECT TO COLLECTION.

CONCILIATION CONFERENCE

A Conciliation Conference is a rapid and inexpensive way to resolve protests without a formal hearing. The conference is conducted informally by a conciliation conferee who will review all of the evidence presented to determine a fair result. After the conference, the conferee will issue a proposed resolution of the case, if you do not agree with the proposed resolution; a Conciliation Decision which is an order will be issued discontinuing the proceeding. After the issuance of the order, you will have 90 days to file a Petition for Hearing with the Tax Appeals Tribunal. The operation of the Conciliation Bureau is governed by Title 19, Ch. 38 of the Rules of the City of New York.

If you wish to request a Conciliation Conference, complete this form in duplicate, including all supporting documentation, and return it to the address indicated on the reverse side of this form within the time period stated on the statutory notice issued to you by the Department of Finance. IF YOU HAVE ALREADY FILED A PETITION FOR HEARING WITH THE NEW YORK CITY TAX APPEALS TRIBUNAL, DO NOT FILE THIS REQUEST FORM.

POWER OF ATTORNEY

A duly executed Power of Attorney must accompany the filing of a Request for a Conciliation Conference if the taxpayer is being represented by and/or the filing is signed by someone other than: (1) a duly authorized officer of a corporate taxpayer, (2) a general partner of a taxpayer that is a partnership, (3) a duly authorized member or manager of a taxpayer that is an LLC, or (4) an adult spouse, registered domestic partner, 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 himself or herself. A Power of Attorney form (POA-1) can be downloaded from the following website:

<https://www1.nyc.gov/assets/finance/downloads/pdf/poa/poa1.pdf>

TAX APPEALS TRIBUNAL HEARING

Administrative Law Judge Hearing

A hearing is an adversarial proceeding conducted by an impartial Administrative Law Judge of the Tax Appeals Tribunal. After the hearing, the Administrative Law Judge will issue a written determination which will finally decide the matter(s) in dispute unless either you or the Commissioner of Finance timely requests that the Commissioners of the Tax Appeals Tribunal review the Administrative Law Judge's determination. If such a review is requested, the record of hearing and any additional oral and/or written arguments will be reviewed and considered by the Commissioners of the Tribunal who will issue a decision affirming, reversing, or modifying the Administrative Law Judge's determination or referring the matter back for further hearing.

Small Claims Hearing

You may elect to have your hearing held in the Small Claims Unit of the Tax Appeals Tribunal if the amount in dispute is \$10,000 or less, exclusive of penalties and interest. A small claims hearing is conducted informally by an impartial Presiding Officer of the Tribunal who will issue a conclusive determination which is not subject to review by the Tribunal Commissioners or by any court.

If you want a hearing before the Tribunal you must, within the applicable time period, BOTH: (1) file a written Petition for Hearing with the:

**New York City Tax Appeals Tribunal
Administrative Law Judge Division
1 Centre Street, Suite 2430
New York, NY 10007**

AND (2) serve a copy of the Petition for Hearing on the Commissioner of Finance (as provided on the Petition for Hearing). A Petition for Hearing form (TAXAPPET) and the Tribunal's Rules of Practice and Procedure can be downloaded from the following website:

<http://nyc.gov/html/tat/html/home/home.shtml>

or can be requested by writing to the New York City Tax Appeals Tribunal or by calling 212-669-4501.