

RULES OF PRACTICE AND PROCEDURE OF THE NEW YORK CITY TAX APPEALS TRIBUNAL

§1-03 Representation.

(a) *Representation of petitioner in proceedings before the tribunal.*

(1) *Personal appearance.* Appearances in proceedings conducted before the tribunal may be by the petitioner pro se. A partnership may act through one of its general partners without filing any power of attorney. A corporation may act through one of its officers or employees. Where the corporation acts through an employee, a power of attorney executed by an officer of the corporation must be filed.

(2) *Representation by others.* Any of the following may act as the representative of a petitioner at any stage of the proceedings, if authorized by a power of attorney signed by the petitioner and filed with the tribunal before or concurrently with such representation:

- (i) an attorney-at-law licensed to practice in any jurisdiction of the United States;
- (ii) a certified public accountant duly qualified to practice in any jurisdiction of the United States;
- (iii) a public accountant duly qualified to practice in any jurisdiction of the United States; and
- (iv) an enrolled agent allowed to practice before the Internal Revenue Service.

(3) *Minors and individuals under disability.* If the petitioner is under 18 years of age, the adult spouse, parent, or guardian of such petitioner or the person who prepared the petitioner's return may file a petition and appear on the petitioner's behalf without filing any power of attorney. If the petitioner is mentally or physically incapable of filing a petition or appearing on his or her own behalf, anyone having a proper interest in doing so may file a petition or appear on behalf of such petitioner without filing any power of attorney.

(b) *Representation of petitioner in proceedings in the small claims unit before presiding officers.* In proceedings in the small claims unit before presiding officers, the representatives authorized in subdivision (a) of this section or the petitioner's spouse, domestic partner, child or parent may appear and represent the petitioner. Another individual may appear and represent a petitioner for a particular matter upon the approval of the tribunal.

(c) *Other representation forbidden.* No persons other than those described in the foregoing subdivisions of this section may represent a petitioner in filing a petition or appearing on the petitioner's behalf.