



# Request for Conciliation Conference

**Please do not staple other documents to this form.**

Name of taxpayer			Taxpayer ID number (EIN or SSN)
Current address (number and street)			
City	State	ZIP code	Daytime telephone number (     )
Taxpayer's representative, if any (name of representative and firm)			
Address (number and street)			
City	State	ZIP code	Telephone number (     )

**A properly completed power of attorney (Form POA-1), or a copy if one was already filed, must accompany this request** if the taxpayer is being represented by, or this request is signed by, someone other than the taxpayer unless (1) the taxpayer is mentally or physically incapable of signing, or (2) the taxpayer is represented by a spouse, parent or child, or (3) the taxpayer is a minor and this request is signed by the adult spouse, parent, guardian, or the person who prepared the return.

Tax type involved _____	Tax year(s) or period(s) _____
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<input type="checkbox"/> Redetermination of deficiency/determination is requested <b>A copy of the notice being protested must be submitted with this request.</b>
Date of notice    /    /                      Notice number(s) _____

<input type="checkbox"/> Refund is requested
Date of notice of disallowance or refund denial (submit copy of notice)    /    /                      No notice was received but claim for refund was filed on (submit copy of claim)    /    /
Amount of refund requested _____

<input type="checkbox"/> License, permit, registration or exempt status is requested <b>A copy of the notice being protested must be submitted with this request.</b>
Date of notice    /    /                      Type of license, permit, registration or exempt status _____

State the basis for making this claim (include additional sheets if more space is required):

This request is made with the knowledge that a willfully false representation is a misdemeanor punishable under section 210.45 of the Penal Law.

Print name of person signing	Signature	Date
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Mail completed request form to: **NYS TAX DEPARTMENT, BCMS, W A HARRIMAN CAMPUS, ALBANY NY 12227.**

# Notice of Taxpayer Rights

If you disagree with an action taken by the Department of Taxation and Finance (the issuance of a tax deficiency/determination, the denial of a refund claim or the denial or revocation of a license, registration or exemption certificate), you may protest by filing a *Request for Conciliation Conference* or by filing a *Petition for a Tax Appeals Hearing*.

The request or petition **must** be filed within a certain period from the date the department mailed you notice of its action. Please refer to the notice you received to determine your time limit. These time limits are established by the Tax Law and cannot be extended. We recommend you use certified or registered mail. See Publication 55, *Designated Private Delivery Services*, for a list of private delivery services that can also be used.

You may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have a power of attorney from you to appear on your behalf.

If you are a person with a disability and you wish to request that a reasonable accommodation be provided to you in order to participate in a conciliation conference, please call the Department's Affirmative Action Office at 1 800 225-5829 and they will assist you.

## 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 send you a proposed resolution in the form of a Consent. If you indicate your acceptance by signing and returning the Consent within 15 days, the disagreement will be concluded. Otherwise, the conferee will issue a Conciliation Order. This order is binding on the department and will be binding on you unless you file a petition for a hearing with the Division of Tax Appeals within 90 days after the Conciliation Order is issued.

To request a conference, complete the front of this form and mail to the address on the front page.

### Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in the New York State Tax Law, including subdivision 3-a of section 170 thereof; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to administer proceedings in the Bureau of Conciliation and Mediation Services, to identify the taxpayer, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 485-8100.

## Tax Appeals Hearing

The procedure in the Division of Tax Appeals is begun by filing a petition. The petition must be in writing and must specifically indicate the actions of the department that are being protested.

The hearing is an adversarial proceeding before an impartial administrative law judge. The hearing will be stenographically reported. After the hearing, the administrative law judge will issue a determination that will finally decide the matter(s) in dispute **unless** either you or the department requests review by 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.

## Court Review

If you do not agree with the Tax Appeals Tribunal's decision, you may seek court review. There are time limits within which an application for court review must be filed. For some taxes, you must pay the tax, interest and penalty or post a bond for this amount, plus court costs, when you file an application for court review.

## Small Claims Option

When petitioning for a hearing, you may elect to have your hearing held in the Small Claims Unit if the amount in dispute is within the dollar limits set by the *Rules of Practice and Procedure*, a copy of which will be sent to you with the petition forms. The hearing is conducted as informally as possible by an impartial presiding officer. The presiding officer's determination is conclusive and is not subject to review by any other unit in the Division of Tax Appeals Tribunal or by any court in the state.

You may request petition forms and the *Rules of Practice and Procedure* of the Tax Appeals Tribunal by calling (518) 266-3000, faxing your request to (518) 272-5178, or writing to:

DIVISION OF TAX APPEALS  
RIVERFRONT PROFESSIONAL TOWER  
500 FEDERAL STREET  
TROY NY 12180-2894

Forms and publications are also available on the division's Web site at [www.nysdta.org](http://www.nysdta.org).

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

## Estate Tax

Estate tax filers are not eligible for hearings before the Division of Tax Appeals.

For estate tax, if you elect not to file a *Request for Conciliation Conference*, you must file a *Notice of Petition and a Verified Petition* with the surrogate's court of the county with jurisdiction over the estate if you wish to pursue a court action. To obtain an estate tax petition form, contact the clerk of the surrogate's court having jurisdiction over the estate.

A copy of the *Notice of Petition and a Verified Petition* must be filed simultaneously with the Commissioner of Taxation and Finance. Mail it to: Commissioner of Taxation and Finance, Office of Counsel, Office of Bankruptcy, Estate and Collection, W A Harriman Campus, Albany NY 12227-0125.