

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division**

TSB-M-06(14)S
TSB-M-06(7)C
TSB-M-06(9)I
TSB-M-06(6)M
TSB-M-06(4)R
All Taxes
November 15, 2006

Department to Issue NYT-Gs (New York Tax Guidances)

As part of the Tax Department's continuing effort to improve voluntary compliance, it is issuing a new document series called *NYT-Gs (New York Tax Guidances)*.

The Department will publish selected letters and memoranda written by its Office of Counsel and selected Advisory Opinions where the petitions have been withdrawn.

The Department receives many requests for written advice to explain the application of the New York State Tax Law and regulations. In the past, very few letters or memoranda written by the Department's Office of Counsel were published, and Advisory Opinions where the petitions were withdrawn by the petitioners were not published. These documents often contain information that is useful to taxpayers in similar situations. Therefore, in an effort to improve voluntary compliance, the Department will publish redacted versions of these documents. All information that could potentially identify a particular taxpayer or petitioner will be removed from the NYT-G before it is published.

NYT-Gs are informational statements of the Department's interpretation of the Tax Law and regulations and are based on a particular set of facts. NYT-Gs are accurate on the date they are published and are limited to the facts set forth therein. A NYT-G is based on the statutes, regulations, court cases, and Tax Appeals Tribunal decisions in effect on the date the NYT-G is issued (or in effect for the specific time period at issue in the NYT-G). Any changes in such legal authorities after the date the NYT-G is published may affect the conclusions stated therein.