



Request for Conciliation Conference

Name of taxpayer, Taxpayer ID number (EIN or SSN), Current address (number and street), City, State, ZIP code, Daytime telephone number

If you are not representing yourself, you must submit a properly completed power of attorney (Form POA-1). Review 20 NYCRR 4000.2(d) to see if special permission is also needed.

Taxpayer's representative, if any (name of representative and firm), Address (number and street), City, State, ZIP code, Daytime telephone number

I am requesting a conciliation conference for tax type: for the years and/or periods because I have received the following:

Grid with three columns for notice types: Notice of deficiency, Notice of disallowance, Refusal, revocation, suspension, etc.

I will need an interpreter available for the conference: In my language of choice:

I would like my conference scheduled at the Tax Department office located in:

- Albany, Binghamton, Brooklyn, Buffalo, Hauppauge, Kew Gardens, Rochester, Syracuse, White Plains, I would like my conference held by telephone:

Explain why you disagree with the department notice (attach additional pages, if necessary):

I understand that a willfully false representation is a misdemeanor punishable under Penal Law § 210.45.

Print name of person signing, Signature, Date

Keep a copy of this request including attachments and the fax confirmation or certified/registered mail receipt (a fax confirmation is not proof of filing).

Fax to: 518-435-8554

or

Mail to: NYS TAX DEPARTMENT, BUREAU OF CONCILIATION AND MEDIATION SERVICES, W A HARRIMAN CAMPUS, ALBANY NY 12227-0918

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 of time from the date the department mailed you notice of its action. 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 be used, and the address.

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, contact our designee for reasonable accommodation at tax.sm.reasonable.accommodations@tax.ny.gov.

Conciliation conference

A conciliation conference is an efficient and inexpensive way to try to resolve a protest. 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.

To request a conference, complete page 1 of this form and fax to 518-435-8554 or mail to the address on page 1.

Note: Failure of technology or electronic communication or unavailability of the facsimile will not release the requestor from timely filing as required by the Tax Law.

Note: The address you provide on Form CMS-1-MN will not change any other address the department has on file for you. If you wish to change an address you use for other Tax Department matters visit www.tax.ny.gov for directions.

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 12227-0918; telephone 518-530-4628.

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, the 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
AGENCY BUILDING 1
EMPIRE STATE PLAZA
ALBANY NY 12223

Forms and publications are also available on the division's website at www.dta.ny.gov.

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 *Verified Petition* must be filed simultaneously with the Commissioner of Taxation and Finance. Mail it to: Commissioner of Taxation and Finance, Office of Counsel, W A Harriman Campus, Albany NY 12227-0911.