

# **REQUEST FOR CONCILIATION CONFERENCE**

# COMPLETE ALL APPLICABLE SECTIONS

Print or type	Mail completed request form in duplicate to: NYC Department of Finance, Conciliation Bureau, 375 Pearl Street, 30th Floor, New York, NY 10038						
Name of Taxpayer:					Emplo	yer Identification Number	
Name of Contact Person: (corporations or partnerships)							
Address: (number and street)						ocial Security Number	
City and State:	Z	Zip Code		Country (if not US)			
Business Telephone Number:		Email Address:	(We will contact you by email	to schedule a conference and to rea	quest additional information, if needed)		
Name of Taxpayer's Representative, if any:							
Relationship to Taxpayer:							
Address: (number and street)							
City and State:					Zip Code	Country (if not US)	
Business Telephone Number:			Email Address:	(We will contact you by email	to schedule a conference and to re-	quest additional information, if needed)	
IF YOU HAVE FILED A PETITION, DO NOT FILE THIS REQUEST FORM. (See reverse side.)							
A DULY EXECUTED POWER OF ATTORNEY MUST ACCOMPANY THIS REQUEST if the taxpayer is being represented by, or this request is signed by, someone other than: (i) a duly authorized officer of a corporate taxpayer; (ii) a general partner of a taxpayer that is a partnership; (iii) 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 him or herself.							
Enter the tax type involved:					▼ Enter Aud	it Case ID 🔻	
Enter the taxable year(s) or period(s):							
REDETERMINATION OF DEFICIENCY IS REQUESTED.REFUND IS REQUESTED.A COPY OF THE NOTICE OF DETERMINATIONA COPY OF THE NOTICE OF DISALLOWANCEBEING PROTESTED MUST BE SUBMITTEDBEING PROTESTED MUST BE SUBMITTEDWITH THIS REQUESTWITH THIS REQUEST							
Date of Notice of Determination:	-			Date of Notice o	f Disallowance		
Principal due: \$			-	No Notice of Disallowance has been received but a claim for refund was filed on			
Interest due: \$			-	(This request may be filed in a GCT or UBT case if at least six months have passed since the claim was filed and no notice of disallowance has			
Penalty due: \$			-	been received.) Ple	ase include a copy of the claim.		
Total amount on Notice \$   State the basis for making this claim. Ind		avant fact			nd requested	. \$	
					no space is required.)		
This request is made with the knowledg	e that a willf	fully false	representati	on is a misdemeanor i	under Section 11-4004 of th	e NYC Administrative Code.	
HERE: PRINT OR TYPE:		Signa	ature of Taxpa	yer or Representative			

Title

Name

Date

# **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 AP-PEALS 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, or (3) 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.