

STATE OF NEW YORK  
TAX APPEALS TRIBUNAL

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| In the Matter of the Petition                    | : |                 |
| of   | : |                 |
| <b>STEPHEN AND Nanci FISHER</b>                  | : | <b>DECISION</b> |
| for Redetermination of a Deficiency or Refund of | : |                 |
| Personal Income Tax and City Personal Income     | : |                 |
| Tax under Articles 22 and 30 of the Tax Law and  | : |                 |
| the Administrative Code of the City of New York  | : |                 |
| for the Years 1977 and 1984.                     | : |                 |

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On June 25, 1990 Stephen Fisher made a motion for leave to reargue and/or for a rehearing in the Matter of Stephen Fisher (Tax Appeals Tribunal, April 19, 1990). (File No. 806534.)

The Tribunal decision in Stephen Fisher was in response to the Division of Taxation's exception to an Administrative Law Judge's refusal to quash or withdraw certain subpoenas issued by the Supervising Administrative Law Judge. Thus, the only issue before this Tribunal was whether eight subpoenas issued to employees of the Division of Taxation and one to an employee of the Attorney General's Office should be withdrawn or modified. On exception, we withdrew eight of the subpoenas and sustained one.

There is no specific statutory authority authorizing this Tribunal to reconsider its decisions. In the absence of such a statute, our authority, as a quasi judicial body, to reconsider our own decisions is limited (Matter of Evans v. Monaghan, 306 NY 312, 322; Matter of Gonzales v. Jones, 115 AD2d 849, 495 NYS2d 802).

Our decision in Stephen Fisher was reached after a thorough review of the entire record in the matter and the relevant law. The motion before us indicates no circumstances which would allow us to reconsider this decision.

Accordingly, the motion for leave to reargue and/or for a rehearing is denied.

DATED: Troy, New York  
July 19, 1990

/s/John P. Dugan  
John P. Dugan  
President

/s/Francis R. Koenig  
Francis R. Koenig  
Commissioner

/s/Maria T. Jones  
Maria T. Jones  
Commissioner