

New York State Division of Tax Appeals

Albany Hearing Attendance Instructions

I. Arrival at the Hearing Room

- Each non-employee attendee at an in-person Division of Tax Appeals (DTA) hearing will be asked to sign *TA-735 COVID-19: Outside Contact Log* (Log) with his or her own pen upon arrival to the 2nd Floor of Agency Building 1. A table holding the Log will be placed just outside the hearing room door.
- No non-employee attendees will be allowed on the 3rd or 4th Floors of Agency Building 1.
- Tax Appeals will require that each non-employee attendee at an in-person DTA hearing submit to COVID-19 Screening before being permitted entrance to the DTA hearing room. That screening will occur in the lobby outside of the hearing room right after attendees sign the Log.
- Tax Appeals will designate a DTA employee to act as an on-site screener at each DTA hearing.
- The DTA designated on-site screener will take each attendee's temperature with a contactless thermometer outside the hearing space and provide each attendee with *TA-736 COVID-19 Health Screening Report – Hearings* that the attendee then will complete and return to the screener. A copy of this form is included with these instructions.
- If the attendee answers “Yes” to any of the questions on the *Health Screening Report – Hearings*, i.e., temperature is 100.0 degrees Fahrenheit or greater, or has symptoms consistent with COVID-19, or has had a known close contact with a person confirmed or suspected to have COVID-19 in the past 14 days, has tested positive for COVID-19 in the past 14 days, or has traveled internationally, or to a state that has been designated as having a significant community spread of COVID-19, in the past 14 days, he or she may not enter the hearing space and will be instructed to:
 - Contact his or her employer;
 - Contact a health care provider for medical advice and assistance; and
 - Arrange for COVID-19 testing as appropriate.
- Such a situation, as well as any refusal to submit to screening, will constitute grounds for adjournment of the hearing.
- Each attendee who successfully completes the screening process will be offered a mask and/or gloves.
- The parties will not be allowed to use the conference rooms adjacent to the hearing room.
- Upon arrival at the hearing room and successful completion of the screening process, all attendees will be allowed to enter the hearing room and be seated in the attendees' chairs until the Administrative Law Judge (ALJ) arrives in the room. The court reporter will be allowed to go directly to his or her table. The ALJ will arrive in the hearing room after all attendees have entered.
- No one will be allowed to enter the hearing room without wearing a mask, including the ALJ.

New York State Division of Tax Appeals

Albany Hearing Attendance Instructions

II. The Hearing Process

- Each party will bring its own copies of the exhibits, which will have been exchanged beforehand. The ALJ will have previously been provided with a separate set of the exhibits by the parties. The exhibits may be pre-marked by the ALJ.
- Each party will be responsible for providing its witnesses with a copy of any exhibit from which testimony will be offered for their own use.
- It is the intention that no documents will be offered directly to the ALJ or exchanged between the parties at the hearing. However, should a party present documents at hearing that were not previously exchanged or provided to the ALJ, the treatment of those documents, including their acceptance at the hearing, will be up to the discretion of the ALJ.
- During breaks, every attempt will be made to limit the number of attendees leaving the room to use the restrooms in order to remain consistent with physical distancing guidelines.
- Upon return to the room after a longer break, such as lunch, the attendees will be required to sit in the attendees' chairs until the ALJ returns to the room.
- All attendees must wear a mask at all times when in the hearing room.
- If an attendee develops symptoms at any point in the process, the ALJ will order an immediate continuance of the hearing and all attendees will be directed to leave the hearing room. The ALJ will immediately notify the Tax Appeal's Supervising ALJ and Director of Administration.
- The ALJ may add additional instructions in further correspondence.