

New York State Division of Tax Appeals
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 hearing room. The Log will be available just outside the hearing room door.
- 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 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, he or she may not enter the hearing space and will be instructed to:

- Notify 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.
 - 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.

II. The Hearing Process

- 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.
- 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.

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- 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 Supervising ALJ and Director of Administration.
- The ALJ may add additional instructions in further correspondence.