State of New York
Division of Tax Appeals

Hearing Memorandum

Name(s) of Petitioner(s): DTA Number(s):

Name of Representative: Date of Hearing:

Briefly state the issue(s) in dispute.

(1) _____

_____

(2) _____

_____

(3) _____

_____

(Attach additional sheet if more space is needed.)

List all witnesses whom you are going to call to testify. *Very briefly* indicate which issue(s) each witness will address.

(1) _____

(2) _____

(3) _____

(4) _____

(5) _____

(Attach additional sheet if more space is needed.)

Briefly state the primary legal authorities you are relying upon.

(1) _____

(2) _____

(3) _____

(4) _____

If the parties have stipulated to any facts, check the box and attach a copy of the stipulation to this memorandum.

☐ A stipulation is attached.

List all exhibits which you will introduce at the hearing.

Division of Taxation	Petitioner
(A)	(1)
(B)	(2)
(C)	(3)
(D)	(4)
(E)	(5)
(F)	(6)
(G)	(7)
(H)	(8)
(I)	(9)
(J)	(10)
(K)	(11)
(L)	(12)

(Attach additional sheet if more space is needed.)

Purpose

The hearing memorandum is intended to inform the administrative law judge and the opposing party of the issues which will be in dispute at the hearing. Moreover, the memorandum is intended to give notice to each party of the witnesses who are expected to be called to testify and of the evidence which is expected to be introduced so as to eliminate surprises at the hearing.

Contents

The hearing memorandum is required to contain the following information:

(1) list of all witnesses who you are going to call to testify and a very brief summary of their anticipated testimony;

(2) a list of all exhibits which you will introduce at the hearing;

(3) a brief statement of the issues being contested;

(4) a statement of the legal authorities relied upon; and

(5) if the parties have stipulated to any facts, a copy of the stipulation.

Amendment

If, after filing a hearing memorandum, a party wishes to call witnesses or introduce evidence not listed on the hearing memorandum, that party must amend its hearing memorandum as soon as it is practical.

Failure to Comply

If a party has failed to make a good faith effort to comply with the requirements of this section, the administrative law judge may preclude the testimony of witnesses or the introduction of evidence not included in the hearing memorandum. Documents or testimony introduced solely for purposes of rebuttal or impeachment of a witness may be allowed without inclusion on the hearing memorandum.

Suggestions

(1) Contact the Division of Taxation's attorney before the day of the hearing to discuss the case. Cases are frequently settled, in whole or in part, before the hearing. At the very least, the opposing parties should agree which issues continue to be in dispute and will need to be addressed at the hearing. It is sometimes useful if the parties exchange their documentary evidence before the day of the hearing.

(2) Bring to the hearing at least three copies of all documents you intend to offer into evidence. One copy will become part of the official record of the case. One copy is for the opposing party. The third copy is for your own records. A photocopy of a document can be accepted into the official record in place of the original document. Do not assume that you will be able to make your copies on the day of the hearing. Prepare them ahead of time.

(3) The hearing is the only opportunity either party will have to make a factual record; therefore, it is essential to come to the hearing with all relevant evidence. Do not assume that the Division of Taxation will offer into evidence documents previously given to auditors, conferees or the Division of Taxation's legal representatives. Do not assume that the auditor will be at the hearing to testify.

If you have other questions, you may contact the office of the Supervising Administrative Law Judge by calling **(518) 266-3000** or write to:

NYS Division of Tax Appeals
Agency Building 1
Empire State Plaza
Albany, NY 12223

NEW YORK STATE
DIVISION OF TAX APPEALS

JAMES H. TULLY, JR.
PRESIDENT

NEW YORK STATE DIVISION OF TAX APPEALS

HEARING MEMORANDUM

For all hearings held on or after May 1, 1996, each party to a hearing is required to submit a hearing memorandum to the Supervising Administrative Law Judge and to the opposing party. The hearing memorandum must be submitted on the prescribed form no later than 10 days before the hearing date specified in the notice.