THE NEW YORK STATE TAX APPEALS TRIBUNAL

ANNUAL REPORT

Submitted March 9, 1990

John P. Dugan, President
Francis R. Koenig, Commissioner
Maria T. Jones, Commissioner

Mario M. Cuomo
Governor

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Note: Statistical data used in the text, charts and tables of this report have been rounded. Differences in the total number of cases between the methods utilized to analyze case disposition exist because a case is counted twice for purposes of the type of tax if it involved two different taxes, or in the analysis of the disposition of cases by which party filed the exception, a case is counted twice if two exceptions were filed, but only once in the case disposition analysis.

NEW YORK STATE TAX APPEALS TRIBUNAL ANNUAL REPORT

I. INTRODUCTION.

This report is prepared pursuant to Tax Law section 2006(13) which provides that the Tax Appeals Tribunal shall "...collect, compile and prepare for publication statistics and other data with respect to the operations of the division of tax appeals, and ... submit annually to the governor, the temporary president of the senate and the speaker of the assembly a report on such operations including but not limited to, the number of proceedings initiated, the types of dispositions made and the number of proceedings pending."

Period Covered. The Tribunal and the independent Division of Tax Appeals were created by Chapter 282 of the Laws of 1986 (Article 40 of the Tax Law, sections 2000-2026). The effective date of the law was September 1, 1987. Since this is the first report submitted by the Tribunal, it covers the period from September 1, 1987 through January 31, 1990.

Overview. The Division of Tax Appeals is an independent division within the Department of Taxation and Finance (Tax Law section 2002). It is headed by the Tax Appeals Tribunal which is comprised of three commissioners appointed by the Governor and confirmed by the State Senate. The commissioners are appointed for nine year terms. One of the commissioners is designated the President of the Tribunal by the Governor and is responsible for the administration of the Tribunal and the Division of Tax Appeals as a whole.

At least two of the commissioners must be attorneys admitted to practice in New York State for a period of at least ten years and who are knowledgeable on the subject of taxation. The third member need not be an attorney but must also be knowledgeable on the subject of taxation (Tax Law section 2004).

The three members of the Tribunal are John P. Dugan, President and Commissioner, appointed by the Governor in July 1987 for a full nine year term to expire on December 31, 1995; Francis Koenig, a member of the former State Tax Commission, was appointed by the Governor in June 1988 to serve a term expiring on December 31, 1992; and Maria T. Jones, appointed by the Governor on March 20, 1989 for a term which expired on December 31, 1989.

Purpose. The Division is charged with the responsibility of "... providing the public with a just system of resolving controversies with (the) department of taxation and finance and to ensure that the elements of due process are present with regard to such resolution of controversies" (Tax Law section 2000). This purpose is accomplished by separating the administration of taxes from the adjudication of disputes between taxpayers and the Department of Taxation and Finance. Under the new system, the administration of taxes is solely the responsibility of the Department while the adjudication of disputes falls solely under the province of the Tax Appeals Tribunal.

Responsibility. The responsibility of the Tribunal is two fold: (1) the administration of the Division of Tax Appeals and (2) the carrying out of the judicial function for the resolution of disputes.

The administrative duties of the Tribunal entail management of the finances, personnel and operations of the Division of Tax Appeals and overseeing the orderly functioning of the administrative hearing process. These duties do not include involvement in specific cases at the hearing level.

The judicial function of the Tribunal involves the conduct of formal hearings by Administrative Law Judges, small claims hearings by Presiding Officers, and review of Administrative Law Judge determinations by the three members of the Tribunal upon a request from the taxpayer or the Department (see generally, Tax Law section 2006).

Formal Hearings. Formal hearings are held before an Administrative Law Judge who hears the evidence and prepares and issues a written determination within six months after the completion of the hearing or submission of briefs by the parties, whichever is later. The determination of the Administrative Law Judge sets forth the issues in the case, relevant facts established by the parties and conclusions of law relevant to the issues. The determination is binding on both parties (i.e., the taxpayer and the Department) unless one or both of the parties request a review of the determination by the Tribunal by filing an exception with the Secretary to the Tribunal within 30 days of notification of the determination of the Administrative Law Judge.

Tribunal Review. After reviewing the record of the hearing and any arguments, oral or by brief, the Tribunal will issue a written decision either affirming, reversing or modifying the determination of the Administrative Law Judge, or remanding the case for additional proceedings before such Administrative Law Judges. Each decision of the Tribunal sets forth the issues in the case, relevant facts established by the parties in the record at hearing and the Tribunal's opinion which applies applicable law to such facts. Each decision must be rendered within six months from the date of notice to the Tribunal that exception is being taken to the determination of the Administrative Law Judge. This period is extended if oral or written argument is made before the Tribunal (Tax Law section 2006[7]).

Decisions rendered by the Tribunal are final and binding on the Department, i.e., there is no appeal to the courts. Taxpayers who are not satisfied with the decisions of the Tribunal have the right to appeal the Tribunal's decision by instituting an Article 78 proceeding to the Appellate Division, Third Department of the State Supreme Court.

Small Claims Proceedings. As an alternative to a formal hearing, taxpayers have the right to elect a small claims proceeding if the amount in dispute is within certain dollar limits (e.g., income tax controversies not in excess of $10,000/year, sales tax controversies not in excess of $20,000/year) (Tax Law section 2012). A small claims hearing is conducted informally by an impartial Presiding Officer who is an experienced tax technician and whose determination is final on both parties. However, at any time before the conclusion of a small claims hearing, a taxpayer may discontinue the proceeding and request transfer to a formal hearing before an Administrative Law Judge.

New System Versus Old. The significance of the new system is the separation of the administration of taxes from the adjudication of disputes through the creation of the Tribunal. Under the former system, disputes between taxpayers and the Department were resolved by a three member State Tax Commission. The President of the Commission was also the Commissioner of the Department. Since the Department was always one of the parties before the Commission, critics of the system noted that there was, at the least, a perception of bias.

In addition, the regulations which were at issue in many of the cases were promulgated by the Commission. Again, the criticism was that the body which had adopted the regulation at issue could not fairly and objectively review their validity or application in an adjudicatory proceeding.

Finally, under the former system the hearing function was performed by a hearing officer who heard the case and recommended a decision to the Tax Commission which in turn made the decision. Critics argued that the person who heard the cases and had the opportunity at first hand to weigh the evidence and evaluate the credibility of the witnesses should be the person to make the decision.

Under the new system, the Commissioner of the Department is not a member of the Tribunal, and the members of the Tribunal and the Division of Tax Appeals are fully independent from the Department. The Tribunal has the authority to adopt rules and regulations relating only to the exercise of its duties, including rules of practice and procedure, and the duty of the Administrative Law Judges to hear and determine cases before them.

Transition to New System. The early stages of the Tribunal's existence were devoted to an orderly transition from the old system of resolving disputes to the new system envisioned by the Governor and the Legislature.

The critical early change was in the hearing process where the new Administrative Law Judges would now hear a case and issue a determination over their own signature. In addition, the new appeal procedure from determinations of the Administrative Law Judges to the Tribunal had to be implemented. The regulatory framework for both procedures was put in place through the adoption of regulations effective, September 1, 1987. The first Administrative Law Judge determinations were issued shortly thereafter. The first determination of a Presiding Officer in a small claims case was issued in January of 1988. The first decision of the Tribunal was issued in February of 1988.

The creation of the administrative organization necessary for both the Division and the Tribunal to carry out their new duties and functions was also begun in 1987 and was finally completed in the winter of 1988/89 with the development and administration of the competitive examination for the vacant Administrative Law Judge positions and the hiring of four new Administrative Law Judges in June of 1989.

Physical separation from the Department was accomplished in the spring of 1989 when the Tribunal moved to its new offices in Troy.

Concurrent with the programmatic changes, the Tribunal is in the process of fully computerizing its operations onto its own IBM AS-400 system. When completed the system will provide a fully integrated system for tracking cases from the time taxpayers initiate review by filing petitions through the time administrative and judicial proceedings on the dispute are completed. It will allow the development of profiles of Tribunal inventory by tax issues which, among other things, will provide for more effective calendaring of cases.

In the spring of 1989 the Tribunal appointed an Advisory Panel on Practice and Procedure to assist it in evaluating the adequacy and appropriateness of the Tribunal's regulations on practice and procedure. The panel is comprised of practicing tax attorneys, tax accountants and a representative of the Department of Taxation and Finance.

The Organization - The Tribunal. The Office of Secretary to the Tribunal and the Office of Counsel to the Tribunal are the two principal staff operations working directly with the Tribunal.

The Secretary to the Tribunal is responsible for the administrative aspects of the judicial (review function) and non-judicial functions of the Tribunal.

The Counsel to the Tribunal is responsible for assisting the Tribunal in the preparation of decisions on cases before it. The office is staffed by three Assistant Counsels, who serve on a two year clerkship basis, and a paralegal.

Organization - The Division of Tax Appeals. The Chief Administrative Law Judge is responsible for the day-to-day administration of the hearing function, both the formal hearings before Administrative Law Judges and the small claims hearings before Presiding Officers. The hearing staff of the Division is comprised of the Assistant Chief Administrative Law Judge, 13 Administrative Law Judges, and three Presiding Officers. All of these positions, including the Chief Administrative Law Judge position, are in the competitive class of the Civil Service.

The remaining principal staff operations in the Division are the Petition Intake and Review, Calendaring, Computer Support and Computer Operations units.

II. DISPOSITION OF CASES.

The statistical tables in the appendix attached to this report show the inventory of cases before the Tribunal/Division and the disposition of cases by Administrative Law Judges, Presiding Officers at small claims proceedings and the Tribunal itself. The charts that follow show in a more concise manner, the disposition of case data.

It should be remembered that all the proceedings in the Division are commenced with the filing of a petition by the taxpayer protesting any written notice of the Department of Taxation which has advised the taxpayer of a tax deficiency, a determination of tax due, a denial of a refund or credit application, a denial, cancellation, revocation or suspension of a license, permit or registration or any other notice which gives a person the right to a hearing in the Division of Tax Appeals (Tax Law section 2008). Stated alternatively, the action asserted by the Department will stand unless protested by the taxpayer affected by such action.

Division of Tax Appeals

Formal hearings. For the period 9/1/87 through 1/31/90 688 determinations were issued by Administrative Law Judges.

Small Claims Proceedings. For the period 9/1/87 through 1/31/90 160 determinations were issued by Presiding Officers.

Chart 1 below indicates the disposition of cases at formal hearing and small claims proceedings.

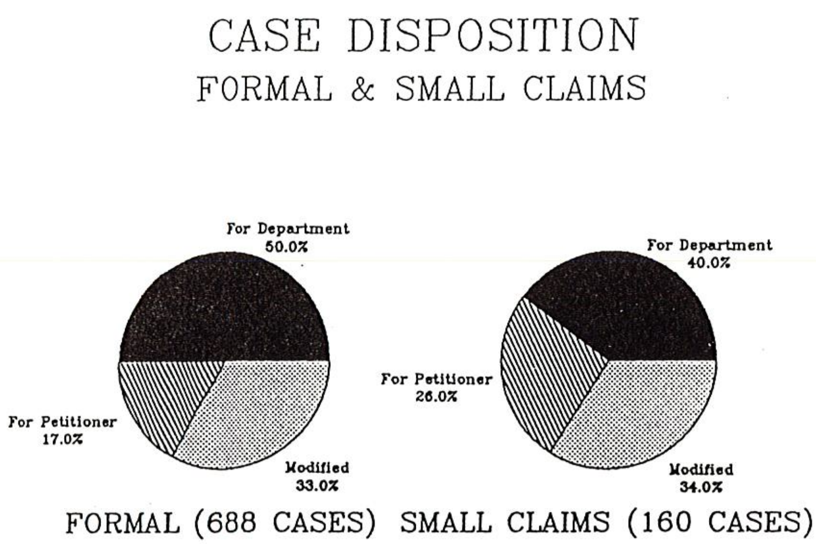


CHART 1

Formal Hearings.

-In 224 cases (33%) the tax deficiency or other action asserted by the Department was modified, e.g., tax reduced, penalty waived, audit period reduced.

-In 118 cases (17%) the deficiency or other action asserted by the Department was dismissed.

-In 346 cases (50%) the deficiency or other action as asserted by the Department was sustained.

Small Claims Proceedings.

-In 55 cases (34%) the deficiency asserted by the Department was modified, e.g., tax reduced, penalty waived, audit period reduced.

-In 41 cases (26%) the deficiency asserted by the Department was dismissed.

-In 64 cases (40%) the deficiency as asserted by the Department was sustained.

Chart 2 below illustrates the percentages of Administrative Law Judge and Presiding Officer determinations issued by type of tax.

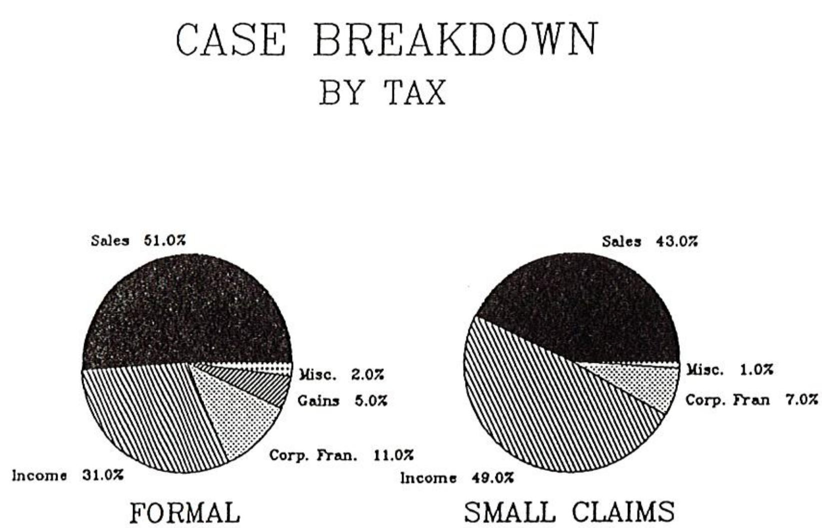


CHART 2

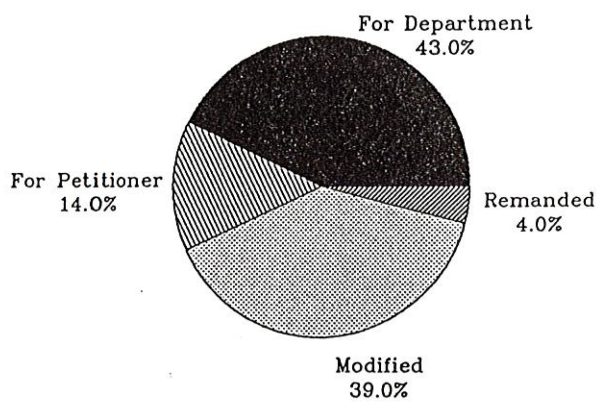
Tribunal

Tribunal Decisions. For the period 9/1/87 through 1/31/90 exceptions were filed in 334 (49%) of the 688 determinations rendered by the Administrative Law Judges. 220 decisions were issued by the Tribunal in this period.

Chart 3 below analyzes the disposition of cases by looking at the combined action of the Administrative Law Judge and the Tribunal resulting in the following disposition of cases.

CASE DISPOSITION

COMB. ALJ & TRIBUNAL



TOTAL CASES – 220

CHART 3

- In 87 cases (39%) the deficiency or other action asserted by the Department was modified, e.g., tax reduced, penalty waived, audit period reduced.

- In 30 cases (14%) the deficiency or other action as asserted by the Department was dismissed.

- In 94 cases (43%) the deficiency or other action as asserted by the Department was sustained.

- In 9 cases (4%) the matter was remanded to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.

Chart 4 below analyzes the Tribunal's disposition of determinations of the Administrative Law Judges.

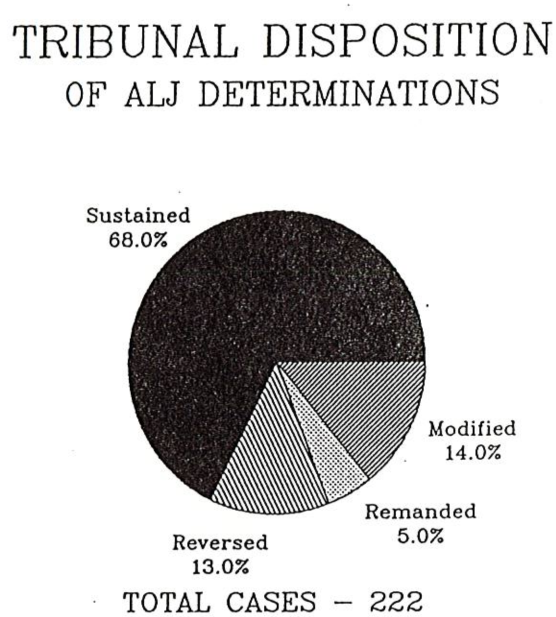


CHART 4

-In <u>32</u> cases (14%) the determination of the Administrative Law Judge was modified.

-In <u>28</u> cases (13%) the determination of the Administrative Law Judge was reversed.

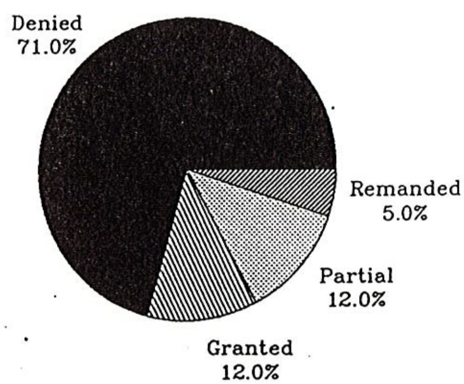
-In <u>150</u> cases (68%) the determination of the Administrative Law Judge was sustained.

-In <u>12</u> cases (5%) the matter was remanded to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.

An alternative way of looking at the disposition of Administrative Law Judge determinations by the Tribunal is to analyze the exception process by who filed the exception. This analysis indicates the following disposition of cases.

Chart 5 below indicates that exceptions brought by taxpayers resulted in 197 (90%) of the Tribunal's decisions.

TRIBUNAL DISPOSITION
OF PETITIONER EXCEPTIONS



TOTAL CASES – 197

CHART 5

-In 24 of the decisions (12%) the exception was granted in part.

-In 23 of the decisions (12%) the exception was granted in full.

-In 140 of the decisions (71%) the exception was denied.

-In 10 of the decisions (5%) the matter was remanded to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.

Chart 6 below indicates that exceptions filed by the Department resulted in 32 (15%) of the decisions.

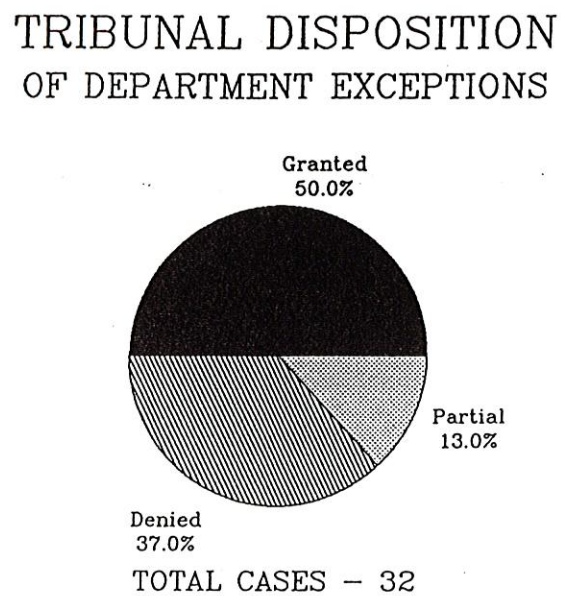


CHART 6

-In 4 cases (13%) the exception was granted in part.

-In 12 cases (37%) the exception was denied.

-In 16 cases (50%) the exception was granted in full.

Chart 7 below illustrates the percentages of Tribunal decisions issued by type of tax.

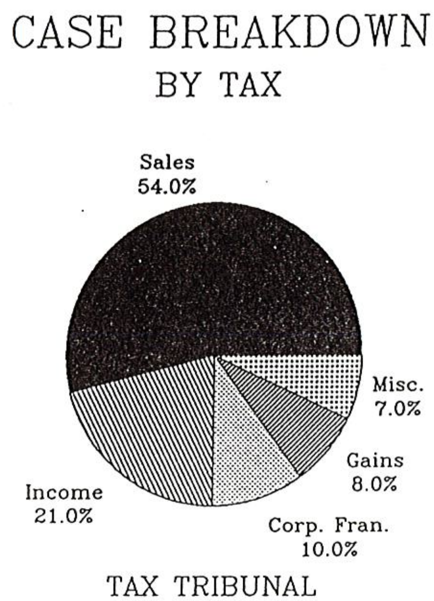


CHART 7

Court Review

For the period 9/1/87 through 1/31/90 <u>33</u> Article 78 proceedings were instituted by taxpayers to review decisions of the Tribunal.

The tabulation below indicates the disposition of these proceedings through January 31, 1990.

<u>Appellate Court Case Record</u>

Action	Appellate Division	Court of Appeals
Tribunal sustained	5	3*
Tribunal reversed, i.e., decided in favor of taxpayer	1	-
Total	6	3

*Motion for leave to appeal denied in two cases

III. FISCAL YEAR 1990-91

The agenda for fiscal year 1990-91 includes completion of physical separation from the Department by moving the Tribunal's New York City offices to permanent quarters adequate for the number of hearings held by the Tribunal. Concurrent with the move will be completion of the installation of the Tribunal's AS-400 computer system.

The Tribunal, in conjunction with its Advisory Panel on Practice and Procedure, will also be amending its regulations on practice and procedure to reflect the experiences of its first two years of operation.

Finally, 1990-91 will be the first fiscal year during which the Tribunal will be fully staffed and we expect an increase in the number of Administrative Law Judge determinations commensurate with that staffing.

IV. TAX APPEALS TRIBUNAL DIRECTORY

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Troy, New York 12180-2894

John P. Dugan	President	266-3050
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Maria T. Jones	Commissioner	(212) 524-2220
Kathy Sanderson	Counsel	266-3052
Roberta Moseley Nero	Secretary	266-3035
John J. Sollecito	Dir. Admin. Services	266-3035

DIVISION OF TAX APPEALS

Andrew F. Marchese	Ch. Admin. Law Judge	266-3017
Daniel J. Ranalli	Ass't. Ch. Admin. Law Judge	266-3000

ADMINISTRATIVE LAW JUDGES

Timothy Alston	266-3000
Frank Barrie	266-3000
Catherine Bennett	266-3000
Arthur Bray	266-3000
Kevin Cahill	266-3000
Jean Corigliano	266-3000
Brian Friedman	266-3000
Dennis Galliher	266-3000
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PRESIDING OFFICERS

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Arthur Johnson	266-3000

PETITION INTAKE AND REVIEW

Frank Landers	Director	266-3000
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Janet Snay	Calendar Clerk	266-3000
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APPENDIX

STATISTICAL TABLES

*Statistical data in these tables have been rounded. Differences in the total number of cases between the methods utilized to analyze case disposition exist because a case is counted twice for purposes of the type of tax if it involved two different taxes, or in the analysis of the disposition of cases by which party filed the exception, a case is counted twice if two exceptions were filed, but only once in the case disposition analysis.

**We have included for purposes of information and comparison, statistics compiled by the Internal Revenue Service for inclusion in its 1989 Annual Report concerning disposition of cases by the United States Tax Court and the Federal Appellate Courts concerning tax cases. It should be noted that the Tax Court is a trial court only. The function of the Tribunal/Division, in effect, combines the trial function (i.e., the hearing before the Administrative Law Judge) and the first level appeals function (i.e., the appeal to the Tribunal). The tables are reproduced in the same format as used by the Service.

Formal Hearings

TABLE 1

9/1/87 - 1/31/90

			Net Cases
I.	BEGINNING INVENTORY		2,640
	Add: Cases Received	1,759	
	Defaults vacated	12	
	Subtotal		1,771
	Total Cases for Hearing		4,411
	Deduct: Settled by Law Bureau	920	
	Defaults	185	
	Determinations Issued	688	
	Petitions Dismissed	66	
	Referred to CMS	232	
	Bankruptcy	42	
	Subtotal		2,133
	ENDING INVENTORY		2,512

II. CASE DISPOSITION

	Dept.	Petitioner	Modifications	Total Cases
Act. Cases:	346	118	224	688
Percentage:	50%	17%	33%	100%

III. AVERAGE ELAPSED TIME between oral argument/last brief date and issuance of decision

Median: 5.00 months
Mean : 4.95 months

IV. BREAKDOWN BY TAX

Tax	Number	Percent
Sales	334	51%
Income	201	31%
Corporation Franchise	69	11%
Gains	31	5%
Miscellaneous	16	2%
TOTAL	651	100%

Small Claims

TABLE 2

9/1/87 - 1/31/90

			Net Cases
I. BEGINNING INVENTORY			0
Add: Cases Received		431	
Defaults vacated		7	
	Subtotal		438
Total Cases for Hearing			438
Deduct: Settled by Law Bureau		91	
Defaults		37	
Determinations Issued		163	
Referred to CMS		1	
Bankruptcy		1	
	Subtotal		293
ENDING INVENTORY			147

II. CASE DISPOSITION

	Dept.	Petitioner	Modifications	Total Cases
Act. Cases:	64	41	55	160
Percentage:	40%	26%	34%	100%

III. AVERAGE ELAPSED TIME between oral argument/last brief date and issuance of decision

Median: 3.00 months
Mean : 2.80 months

IV. BREAKDOWN BY TAX

Tax	Number	Percent
Sales	69	43%
Income	80	49%
Corporation Franchise	11	7%
Gains	0	0%
Miscellaneous	2	1%
TOTAL	162	100%

Tribunal

TABLE 3

Decisions

9/1/87 - 1/31/90

			Net Cases
I.	BEGINNING INVENTORY		0
	Add: Cases Received		334
	Total Cases Available		334
	Deduct: Decisions Issued	228	
	Default//Withdrawn	6	
	Settled by Law Bureau	14	
	Subtotal		248
	ENDING INVENTORY		86

II. CASE DISPOSITION:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Act. Cases:	94	30	87	9	220
Percentage:	43%	14%	39%	4%	100%

III. ALJ DETERMINATIONS:

	Affirmed	Reversed	Modified	Remanded	Total Cases
Act. Cases:	150	28	32	12	222
Percentage:	68%	13%	14%	5%	100%

IV. DISPOSITION-EXCEPTIONS FILED BY PETITIONERS:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Act. Cases:	140	23	24	10	197
Percentage:	71%	12%	12%	5%	100%

V. DISPOSITION-EXCEPTIONS FILED BY DEPARTMENT:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Act. Cases:	16	12	4	0	32
Percentage:	50%	37%	13%	0%	100%

VI. AVERAGE ELAPSED TIME between oral argument/last brief date and issuance of decision:

Median: 5.00 months
Mean : 4.47 months

VII. BREAKDOWN BY TAX:

Tax	Number	Percent
Sales	122	54%
Income	47	21%
Corporation Franchise	23	10%
Gains	19	8%
Miscellaneous	15	7%
	226	100%

TABLE 4

UNITED STATES TAX COURT OPINIONS

Prevailing party (by decision line)		Summary & small tax case bench opinions 1988	Summary & small tax case bench opinions 1989	Published, memorandum & regular bench opinions 1988	Published, memorandum & regular bench opinions 1989	Total 1988	Total 1989
Decided in favor of the government	Number	182	179	324	276	506	455
	Percent	45.8	46.4	36.7	31.3	39.5	35.9
Decided in favor of the taxpayer	Number	20	15	40	32	60	47
	Percent	5.0	3.9	4.5	3.6	4.7	3.7
Decided-Rule 155	Number	186	186	384	418	570	604
	Percent	46.9	48.2	43.4	47.4	44.5	47.6
Miscellaneous	Number	9	6	136	156	145	162
	Percent	2.3	1.6	15.4	17.7	11.3	12.8
Total opinions		397	386	884	882	1,281	1,268

(Extracted from 1989 Internal Revenue Service Annual Report)
Rule 155 of the Tax Court Rules of Practice has applicability where the Tax Court modifies the deficiency asserted by the Service. It provides in part that "Where the Court has filed or stated its opinion determining the issues in a case, it ma withhold entry of its decision for purpose of permitting the parties to submit computations pursuant to the Court's determination of the issues, showing the correct amount of the deficiency, liability, or overpayment to be entered as the decision."

TABLE 5

FEDERAL APPELLATE COURT CASE RECORD*

Action		Court of Appeals 1988	Court of Appeals 1989	Supreme Court 1988	Supreme Court 1989
Decided in favor of the government	Number	222	308	2	2
	Percent	75.8	88.5	66.7	66.7
Decided in favor of the taxpayer	Number	51	33	1	1
	Percent	17.4	9.5	33.3	33.3
Decided partially for taxpayer and partially for the government	Number	20	7	--	--
	Percent	6.8	2.0	--	--
Total opinions		293	348	3	3

* Refund suits and tax court cases

(Extracted from 1989 Internal Revenue Service Annual Report)

THE NEW YORK STATE TAX APPEALS TRIBUNAL

ANNUAL REPORT - APPENDIX B

UPDATE OF STATISTICS TO INCLUDE THE PERIOD:
September 1, 1987 - March 31, 1990

TABLE 1B

Formal Hearings
9/1/87 - 3/31/90

			Net Cases
I.	BEGINNING INVENTORY:		2,640
	Add: Cases Received	1,891	
	Defaults vacated	14	
	Misc. Adjustments	272	
	Subtotal		2,177
	Total Cases for Hearing		4,817
	Deduct: Settled by Law Bureau	999	
	Defaults	205	
	Determinations Issued	741	
	Petitions Dismissed	68	
	Referred to CMS	235	
	Bankruptcy	44	
	Misc. Adjustments	38	
	Subtotal		2,330
	ENDING INVENTORY		2,487

II. CASE DISPOSITION:

	Dept.	Petitioner	Modifications	Total Cases
Actual Cases:	373	125	243	741
Percentage:	50%	17%	33%	100%

III. AVERAGE ELAPSED TIME between hearing/last brief date and issuance of decision

Median: 4.50 months
Mean : 4.99 months

IV. BREAKDOWN BY TAX:

Tax	Number	Percent
Sales	360	51%
Income	220	31%
Corporation Franchise	75	11%
Gains	33	5%
Miscellaneous	17	2%
TOTAL	705	100%

TABLE 2B

Small Claims

9/1/87 - 3/31/90

			Net Cases
I. BEGINNING INVENTORY:			0
Add: Cases Received		469	
Defaults vacated		3	
Misc. Adjustments		1	
	Subtotal		473
Total Cases for Hearing			473
Deduct: Settled by Law Bureau		92	
Defaults		42	
Determinations Issued		175	
Referred to CMS		1	
Bankruptcy		1	
	Subtotal		311
ENDING INVENTORY			162

II. CASE DISPOSITION:

	Dept.	Petitioner	Modifications	Total Cases
Actual Cases:	68	43	61	172
Percentage:	40%	25%	35%	100%

III. AVERAGE ELAPSED TIME between conduct of proceeding/last brief date and issuance of decision

Median: 2.58 months
Mean : 2.66 months

IV. BREAKDOWN BY TAX:

Tax	Number	Percent
Sales	111	46%
Income	111	46%
Corporation Franchise	16	6%
Gains	0	0%
Miscellaneous	4	2%
TOTAL	242	100%

TABLE 3B

Tribunal Decisions

9/1/87 - 3/31/90

		Net Cases
I. BEGINNING INVENTORY:		0
Add: Cases Received		360
Total Cases Available		360
Deduct: Decisions Issued	249	
Default/Withdrawn	7	
Settled by Law Bureau	14	
Subtotal		270
ENDING INVENTORY		90

II. CASE DISPOSITION:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Actual Cases:	104	30	91	13	238
Percentage:	44%	13%	38%	5%	100%

III. DISPOSITION-EXCEPTIONS FILED BY PETITIONERS:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Actual Cases:	153	25	24	14	216
Percentage:	71%	12%	11%	6%	100%

IV. DISPOSITION-EXCEPTIONS FILED BY DEPARTMENT:

	Dept.	Petitioner	Modifications	Remand	Total Cases
Actual Cases:	16	13	4	0	33
Percentage:	49%	39%	12%	0%	100%

V. ALJ DETERMINATIONS:

	Affirmed	Reversed	Modified	Remanded	Total Cases
Actual Cases:	163	30	33	16	242
Percentage:	67%	12%	15%	6%	100%

VI. AVERAGE ELAPSED TIME between oral argument/last brief date and issuance of decision:

Median: 4.63 months
Mean : 4.50 months