

THE NEW YORK STATE TAX APPEALS TRIBUNAL

ANNUAL REPORT

Submitted January 1, 1993

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

**Mario M. Cuomo
Governor**

TABLE OF CONTENTS

I. Introduction.....Page 1

- Period Covered
- Overview
- Purpose
- Responsibility
- Formal Hearings
- Tribunal Review
- Small Claims Proceedings
- Significant Changes
- Developments Since September 1, 1987
- Publication of Tribunal Decisions and Administrative
Law Judge Determinations
- The Tribunal
- The Division of Tax Appeals

II. Disposition of Cases.....Page 6

- Introduction
- Formal Hearings
- Small Claims Hearings
- Tax Appeals Tribunal

III. Tax Appeals Tribunal Directory.....Page 19

IV. Advisory Panel on Practice and Procedure.....Page 21

NEW YORK STATE TAX APPEALS TRIBUNAL ANNUAL REPORT

January 1, 1993

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. The effective date of the law was September 1, 1987. This report covers the period from April 1, 1990 to March 31, 1992.

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 June 1987 for a nine-year term to expire on December 31, 1995; Francis Koenig, a member of the former State Tax Commission and appointed by the Governor in June 1988 to serve a term expiring on December 31, 1992; and Maria T. Jones, appointed by the Governor in 1990 for a term which expires on December 31, 1998.

PURPOSE. The Tribunal 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 the taxes from the adjudication of disputes between taxpayers and the Department of Taxation and Finance. 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.

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 testimony, evaluates the evidence and prepares and issues a written determination within six months after the completion of the hearing or submission of briefs of the parties, whichever is later. The determination of the Administrative Law Judge sets forth the issues in the case, the relevant facts established by the parties and the 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 Judge. Each decision of the Tribunal sets forth the issues in the case, the 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 decision of the Tribunal have the right to appeal the Tribunal's decision by instituting a proceeding pursuant to Article 78 of the Civil Practice Law and Rules (CPLR) 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 as prescribed by regulations adopted by the Tribunal. Currently, the limits are \$10,000 (not including penalty and interest) for any 12 month period for personal income and corporate franchise tax and \$20,000 for sales tax (20 NYCRR 3000.9). A small claims hearing is conducted informally by a presiding officer who is an experienced tax technician and whose determination is final on both parties. However, at any time before the conclusion of the small claims hearing, a taxpayer may discontinue the proceeding and request transfer to a formal hearing before an Administrative Law Judge.

SIGNIFICANT CHANGES. The system established in 1987 separates the administration of taxes from the adjudication of disputes between taxpayers and the Department of Taxation and Finance through the creation of the independent Tribunal. This is a significant change from the former system where disputes between taxpayers and the Department were resolved by a three-member State Tax Commission, the President of which 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 itself. Again, the criticism was that the body which had adopted the regulations 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 case 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 Judge to hear and determine the cases before them.

DEVELOPMENTS SINCE SEPTEMBER 1, 1987. 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. Critical to this process was the purchase of an IBM AS/400 computer system in 1988 and the transfer of the State Tax Commission records from a variety of sources (i.e., manual word processing and computer) to a new system. The Tribunal utilizes the new computer system in conjunction with manual record keeping for the administration of cases before it.

The critical procedural changes occurred in the hearing process where the new Administrative Law Judges would now hear a case and issue a determination over their own signature, and the new procedure for appealing determinations of the Administrative Law Judges to the Tribunal. The regulations for both procedures were adopted 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.

In April of 1989, the Tribunal moved its offices from the Tax Department building (#9) at the State Office Building Campus in Albany to the Riverfront Professional Tower, 500 Federal Street, Troy, New York. This physical separation of the Tribunal from the Department of Taxation and Finance was the necessary final step in the separation of the administration of taxes from the adjudication of tax controversies between taxpayers and the Department.

Beginning April 1, 1991, the Tribunal centralized its formal hearing process in Troy. Small claims proceedings, however, are still held at various locations across the State to accommodate taxpayers.

PUBLICATION OF TRIBUNAL DECISIONS AND ADMINISTRATIVE LAW JUDGE DETERMINATIONS. The law requires the Tribunal to publish and make available to the public all determinations rendered by Administrative Law Judges and all decisions rendered by the Tribunal. The Tribunal may charge a reasonable fee for a copy of such determinations or decisions.

The Tribunal provides copies of individual decisions and determinations upon request. In addition, all Tribunal decisions and determinations of Administrative Law Judges are carried on Westlaw and Lexis and are commercially published by William S. Hein Company, Buffalo, New York. Also, Commerce Clearing House publishes selected determinations and decisions. The Tribunal provides a monthly docket, also published by the Hein Company, which indicates Administrative Law Judge determinations and Tribunal decisions issued for the month, as well as exceptions to Administrative Law Judge determinations and Article 78 proceedings instituted by taxpayers to review Tribunal decisions. In addition, the Department of Taxation and Finance also publishes all Tribunal decisions and selected Administrative Law Judge determinations.

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 the Deputy Commissioner and Counsel of the Department of Taxation and Finance. During the fall of 1992, the Tribunal discussed with the Panel substantial changes to the Tribunal's regulations concerning conduct of hearings and exceptions. The Tribunal is now evaluating Panel input and expects to formally propose and adopt significant revisions to its procedures, rules and regulations in 1993.

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.

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.

Introduction. The system over which the Tribunal presides is clearly adversary in nature involving, in 85% of the cases, the assertion by the Department that the taxpayer owes additional taxes. The taxpayer protests the Department's claim through the filing of a petition for hearing. (The remaining cases involve situations where taxpayers claim refunds of taxes paid [14%] and controversies over licenses which the Department administers.)

The guarantee of "justness" and "due process" in the system is rooted, simply, in the opportunity for each taxpayer to timely and adequately pursue their case and, conversely, the opportunity for the Department, on behalf of the people of the State, to timely and adequately pursue the State's interest in the controversy. The Tribunal's procedural regulations are geared to this purpose and provide the needed flexibility to account for the variables in each case. However, once the parties have presented their cases, the statute requires that the determination of the Administrative Law Judge or the decision of the Tribunal be rendered within six months.

The following tables and charts show the inventory of cases before the Tribunal/Division and the disposition of cases by Administrative Law Judges, Presiding Officers and the Tribunal itself.

In reviewing the tables and charts, 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.

FORMAL HEARINGS

Inventory (Net Cases):

	<u>SFY 1990-1991</u>	<u>SFY 1991-1992</u>
A. Beginning Inventory:	2,458	2,615
Add:		
Cases received	1,102	855
Defaults vacated	3	8
SUBTOTAL	1,105	863
B. Total Cases for Hearing:	3,563	3,478
Deduct:		
Settled by Law Bureau	442	726
Defaults	80	65
Determinations issued	322	282
Petitions dismissed	17	4
Referred to BCMS	67	68
Bankruptcy	10	12
To small claims	10	0
SUBTOTAL	948	1,157
C. Ending Inventory:	2,615	2,321

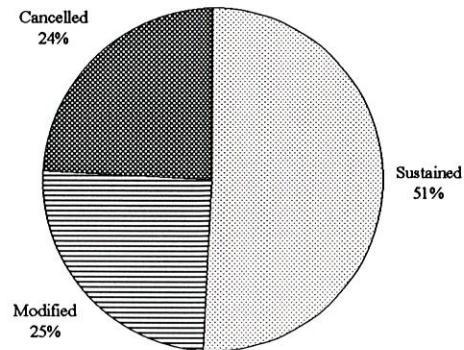
Analysis of Determinations:

A. Case Disposition: During the state fiscal year 1990-1991, the Administrative Law Judges issued 322 determinations. Of that total:

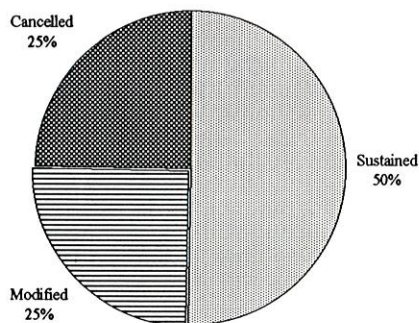
164 determinations (51%)
sustained the deficiency or other
action asserted by the
Department.

77 determinations (24%)
cancelled the deficiency or other
action asserted by the
Department.

81 determinations (25%)
modified the deficiency or other
action asserted by the
Department, e.g., tax reduced,
penalty waived or audit period
reduced.



During the state fiscal year 1991-1992, the Administrative Law Judges issued 282 determinations, one of which remanded a case without finding in favor of either party. Of the remaining 281 cases:



142 determinations (50%) sustained
the deficiency or other action asserted
by the Department.

69 determinations (25%) cancelled the
deficiency or other action asserted by
the Department.

70 determinations (25%) modified the
deficiency or other action asserted by
the Department, e.g., tax reduced,
penalty waived or audit period
reduced.

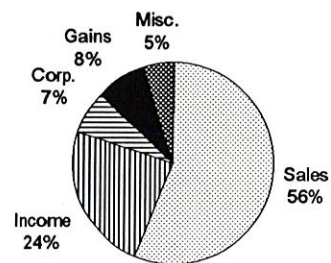
B. Average Elapsed Time: The average elapsed time between the later of the hearing date or the last brief date and the issuance of the determination was:

	<u>1990-1991</u>	<u>1991-1992</u>
Median:	5.00 months	6.00 months
Mean:	4.88 months	5.41 months

C. Breakdown of Determinations by Tax:

1990-1991

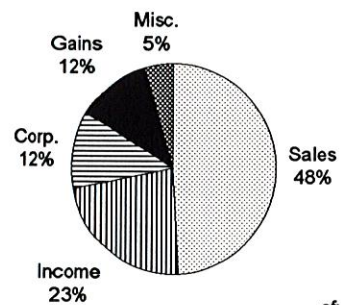
<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	185	56%
Income	78	24%
Corp. Franchise	23	7%
Gains	26	8%
Miscellaneous	16	5%
Total	328*	100%



sfy 1990-1991

1991-1992

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	141	48%
Income	65	23%
Corp. Franchise	34	12%
Gains	33	12%
Miscellaneous	13	5%
Total	286*	100%



sfy 1991-1992

*Note: Some cases involve more than one tax.

SMALL CLAIMS HEARINGS

Inventory (Net Cases):

	<u>SFY 1990-1991</u>	<u>SFY 1991-1992</u>
A. Beginning Inventory:	162	187
Add:		
Cases received	179	243
Defaults vacated	0	2
From ALJ	10	0
SUBTOTAL	189	245
 B. Total Cases for Hearing:	 351	 432
Deduct:		
Settled by Law Bureau	68	81
Defaults	17	20
Determinations issued	79	80
SUBTOTAL	164	181
 C. Ending Inventory	 187	 251

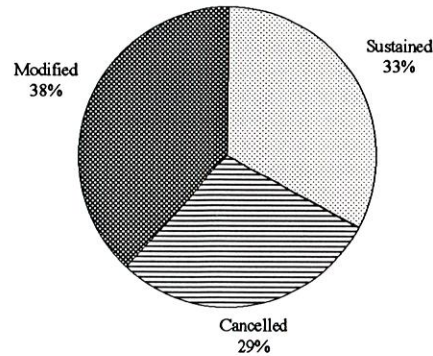
Analysis of Determinations:

A. Case Disposition: During the state fiscal year 1990-1991, the Presiding Officers issued 79 small claims determinations. Of that total:

26 determinations (33%) sustained the deficiency or other action asserted by the Department.

23 determinations (29%) cancelled the deficiency or other action asserted by the Department.

30 determinations (38%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.

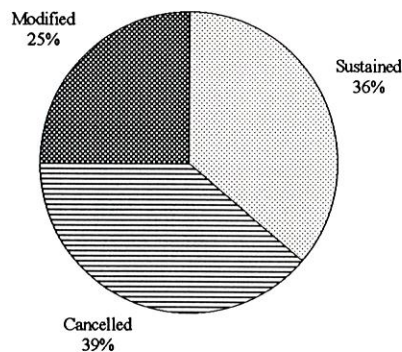


During the state fiscal year 1991-1992, the Presiding Officers issued 80 small claims determinations. Of that total:

29 determinations (36%) sustained the deficiency or other action asserted by the Department.

31 determinations (39%) cancelled the deficiency or other action asserted by the Department.

20 determinations (25%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.



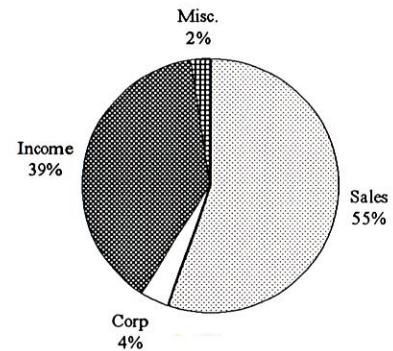
B. Average Elapsed Time: The average elapsed time between the later of the hearing date or the last brief date and the issuance of the determination was:

	<u>1990-1991</u>	<u>1991-1992</u>
Median:	2.00 months	3.00 months
Mean	2.43 months	2.81 months

C. Breakdown of Small Claims Determinations by Tax:

1990-1991

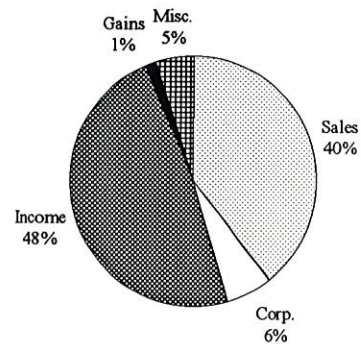
<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	46	55%
Income	32	39%
Corp. Franchise	3	4%
Gains	0	0%
Miscellaneous	2	2%
Total	83*	100%



sfy 1990-1991

1991-1992

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	32	40%
Income	39	48%
Corp. Franchise	5	6%
Gains	1	1%
Miscellaneous	4	5%
Total	81*	100%



sfy 1991-1992

*Note: Some cases involve more than one tax.

TAX APPEALS TRIBUNAL

Inventory (Net Cases):

	<u>SFY 1990-1991</u>	<u>SFY 1991-1992</u>
A. Beginning Inventory:	90	143
Add:		
Cases Received	172	161
Misc. Adjustments	20	0
SUBTOTAL	192	161
 B. Total Cases for Hearing:	 282	 304
Deduct:		
Decisions issued	131*	172
Settled by Law Bureau	4	1
Defaults/Withdrawn	4	5
Misc. Adjustments	0	0
SUBTOTAL	139	178
 C. Ending Inventory:	 143	 126

* Note: 136 decisions were issued. 5 decisions were on motion and were not included in case disposition and inventory analysis.

Analysis of Decisions:

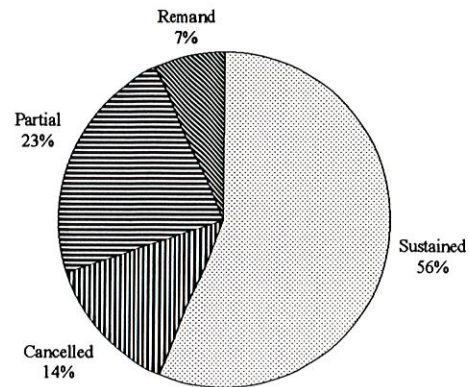
A. Case Disposition: During the state fiscal year 1990-1991, the Tax Appeals Tribunal issued 136 decisions. Of that total:

74 decisions (56%) sustained the deficiency or other action asserted by the Department.

18 decisions (14%) cancelled the deficiency or other action asserted by the Department.

30 decisions (23%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.

9 decisions (7%) remanded the matter for further action below.



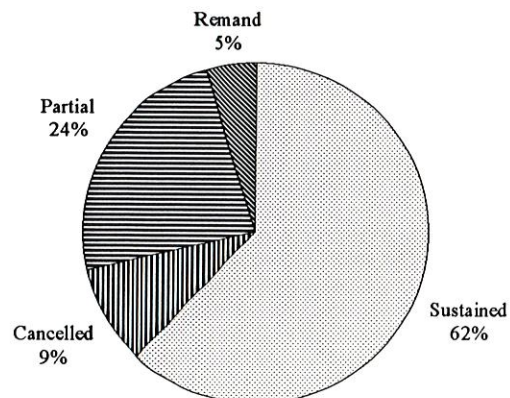
During the state fiscal year 1991-1992, the Tax Appeals Tribunal issued 172 decisions. Of that total:

107 decisions (62%) sustained the deficiency or other action asserted by the Department.

16 decisions (9%) cancelled the deficiency or other action asserted by the Department.

41 decisions (24%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.

8 decisions (5%) remanded the matter for further action below.



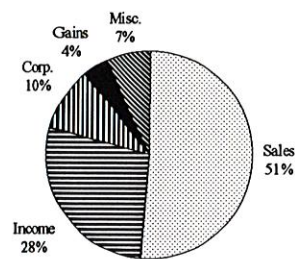
B. Average Elapsed Time: The average elapsed time between the later of the oral argument date or the last brief date and the issuance of the decision was:

	<u>1990-1991</u>	<u>1991-1992</u>
Median:	5.00 months	5.50 months
Mean:	4.67 months	5.20 months

C. Breakdown of Tribunal Decisions by Tax:

1990-1991

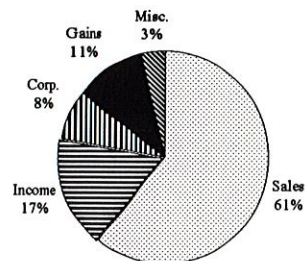
<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	67.5	51%
Income	36.5	28%
Corp. Franchise	13.0	10%
Gains	5.0	4%
Miscellaneous	9.0	7%
Total	131.0	100%



sfy 1990-1991

1991-1992

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	105	61%
Income	29	17%
Corp. Franchise	13	8%
Gains	19	11%
Miscellaneous	6	3%
Total	172	100%



sfy 1991-1992

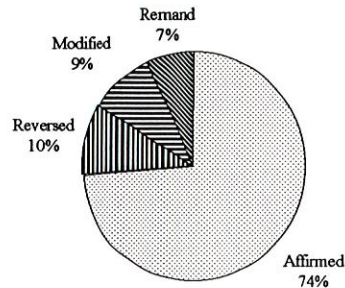
D. Tribunal Disposition of ALJ Determinations: During the state fiscal year 1990-1991, the Tribunal issued 131 decisions reviewing determinations of Administrative Law Judges. Of that total:

97 decisions (74%) affirmed the determination of the Administrative Law Judge.

13 decisions (10%) reversed the determination of the Administrative Law Judge.

12 decisions (9%) modified the determination of the Administrative Law Judge.

9 decisions (7%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.



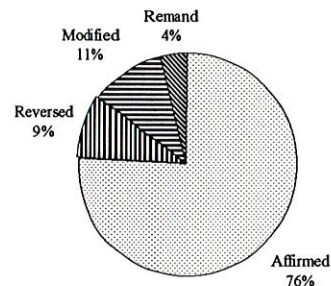
During the state fiscal year 1991-1992, the Tribunal issued 172 decisions reviewing determinations of Administrative Law Judges. Of that total:

131 decisions (76%) affirmed the determination of the Administrative Law Judge.

16 decisions (9%) reversed the determination of the Administrative Law Judge.

18 decisions (11%) modified the determination of the Administrative Law Judge.

7 decisions (4%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.



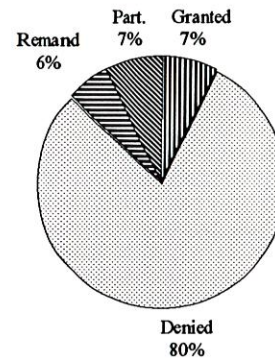
E. Tribunal Disposition of Petitioner Exceptions: During the state fiscal year 1990-1991, the Tribunal rendered 108* decisions with respect to exceptions filed by Petitioners. Of that total:

8 decisions (7%) granted Petitioner's exception.

86 decisions (80%) denied Petitioner's exception.

8 decisions (7%) granted Petitioner's exception in part.

6 decisions (6%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.



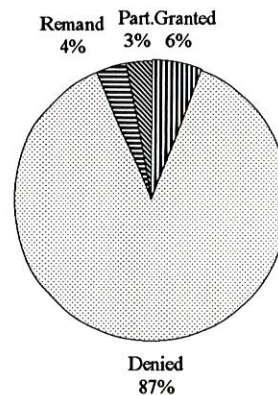
During the state fiscal year 1991-1992, The Tribunal rendered 136** decisions with respect to exceptions filed by Petitioners. Of that total:

8 decisions (6%) granted Petitioner's exception.

119 decisions (87%) denied Petitioner's exception.

4 decisions (3%) granted Petitioner's exception in part.

5 decisions (4%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.



* Note: 4 decisions involved duplicate exceptions.

** Note: 10 decisions involved duplicate exceptions.

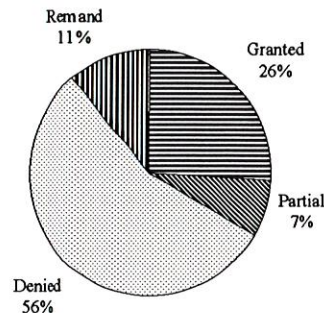
F. Tribunal Disposition of Department Exceptions: During the state fiscal year 1990-1991, the Tribunal rendered 27* decisions with respect to exceptions filed by the Department. Of that total:

7 decisions (26%) granted the Department's exception.

15 decisions (56%) denied the Department's exception.

2 decisions (7%) granted the Department's exception in part.

3 decisions (11%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's Decision.



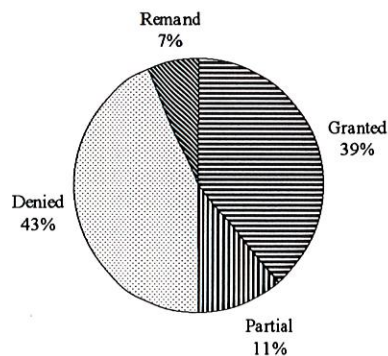
During the state fiscal year 1991-1992, the Tribunal rendered 46** decisions with respect to exceptions filed by the Department. Of that total:

18 decisions (39%) granted the Department's exception.

20 decisions (43%) denied the Department's exception.

5 decisions (11%) granted the Department's exception in part.

3 decisions (7%) remanded the matter to the Administrative Law Judge for further proceedings in accordance with the Tribunal's decision.



* Note: 4 decisions involved duplicate exceptions.

** Note: 10 decisions involved duplicate exceptions.

III. TAX APPEALS TRIBUNAL DIRECTORY

**Riverfront Professional Tower
500 Federal Street
Troy, New York 12180-2894**

John P. Dugan	President	266-3050
Francis R. Koenig	Commissioner	266-3051
Maria T. Jones	Commissioner	(212) 417-5772
Kathy Sanderson	Counsel	266-3052
Roberta Moseley Nero	Secretary	266-3035
John J. Sollecito	Director of Administrative Services	266-3035

DIVISION OF TAX APPEALS

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

Administrative Law Judges

Timothy Alston	266-3000
Frank Barrie	266-3000
Catherine Bennett	266-3000
Arthur Bray	266-3000
Jean Corigliano	266-3000
Marilyn Faulkner	266-3000
Brian Friedman	266-3000
Dennis Galliher	266-3000
Robert Mulligan (NYC)	(212) 417-5774
Joseph Pinto	266-3000
Thomas Sacca	266-3000
Nigel Wright	266-3000

Presiding Officers

Allan Caplowaith (NYC)	(212) 417-5774
James Hoefer	266-3000
Arthur Johnson	266-3000

Petition Intake and Review

Frank Landers	Director	266-3000
Frank McMahon	Assistant Director	266-3000

Calendar Section

Janet Snay	Calendar Clerk	266-3000
Lynne McNally	Assistant Calendar Clerk	266-3000

Computer Support

Barbara J. Giek	Supervisor	266-3000
-----------------	------------	----------

IV. TAX APPEALS TRIBUNAL ADVISORY PANEL ON PRACTICE & PROCEDURE

E. Parker Brown, Esq.
910 State Tower Building
Syracuse, New York 13202

William M. Colby, Esq.
Harter, Secrest & Emery
700 Midtown Tower
Rochester, New York 14604

William F. Collins, Esq.
Deputy Commissioner & Counsel
NYS Department of Taxation and Finance
W.A. Harriman Campus
Building 9, Room 205
Albany, New York 12227

Peter L. Faber, Esq.
Kaye, Scholer, Fierman, Hays & Handler
425 Park Avenue
New York, New York 10022

Mr. Douglas J. Green
National Director of State and Local Taxes
Peat Marwick Main & Co.
345 Park Avenue
New York, New York 10154

Ms. Janice Johnson
New York Society of CPA's
200 Park Avenue - 10th Floor
New York, New York 10166

Sydney R. Rubin, Esq.
Harris, Beach, Wilcox, Rubin & Levey
130 E. Main Street
Rochester, New York 14604

Dr. William Stevenson, E.A.
Financial Services of Long Island
34 Merrick Avenue
Merrick, New York 11566

Mr. Kenneth Zemsky, Esq.
Ernst & Young
277 Park Avenue - 21st Floor
New York, New York 10172