

**THE NEW YORK STATE  
TAX APPEALS TRIBUNAL**

**ANNUAL REPORT**

**FOR THE STATE FISCAL YEAR  
1993-1994**

**Submitted November 2, 1994**

**John P. Dugan, President  
Francis R. Koenig, Commissioner**

**Mario M. Cuomo  
Governor**

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# NEW YORK STATE TAX APPEALS TRIBUNAL ANNUAL REPORT

November 2, 1994

## 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, 1993 to March 31, 1994.

**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 be 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).

At the present, the Tribunal consists of John P. Dugan, President and Commissioner, appointed by the Governor for a nine-year term to expire on December 31, 2001; and Francis R. Koenig, appointed by the Governor to serve a term expiring on December 31, 1995. The third commissioner position is vacant.

**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, emphasis added). 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.

**DEVELOPMENTS SINCE SEPTEMBER 1, 1987.** The establishment of the Tribunal in 1987 separated the administration of taxes from the adjudication of disputes between taxpayers and the Department of Taxation and Finance. Under prior law, 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.

The first Administrative Law Judge determinations were issued in the fall of 1987. 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.



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.

Beginning April 1, 1991, the Tribunal centralized its formal hearing function in Troy, New York. On July 1, 1993 the Tribunal closed its New York City office and centralized its offices in Troy. The Tribunal continues to conduct small claims proceedings at various locations throughout the state including sites in the cities of Buffalo, Rochester, Syracuse, Binghamton, Troy and New York; and the counties of Westchester, Nassau and Suffolk.

**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.

**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, 15 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 for state fiscal year 1993-1994.

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

### 1993-1994 Inventory (Net Cases):

**A. Beginning Inventory:** 1,917

Add:

Cases received	551
Defaults vacated	3

SUBTOTAL	554
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**B. Total Cases for Hearing:** 2,471

Deduct:

Settled by Law Bureau	583
Defaults	93
Determinations issued	247
Petitions dismissed	13
Referred to BCMS	64
Bankruptcy	12

SUBTOTAL	1,012
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**C. Ending Inventory:** 1,459

### Analysis Of Case Scheduling:

During fiscal year 1993-1994, 1112 cases were scheduled for formal hearing before Administrative Law Judges. Of that total:

**228 cases (21%)** were adjourned before hearing.

**470 cases (42%)** were settled by the parties before hearing.

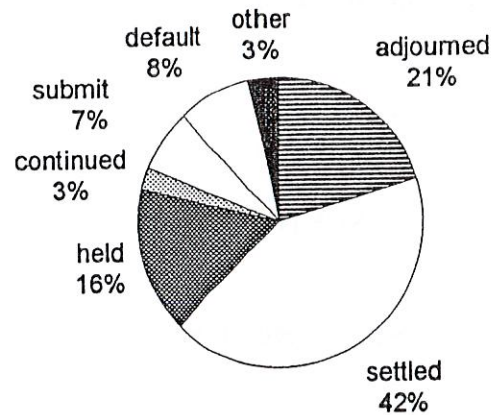
**181 cases (16%)** were held and completed on the scheduled date.

**28 cases (3%)** were held but continued for completion on a subsequent date.

**77 cases (7%)** were submitted on the papers without a hearing.

**93 cases (8%)** were defaulted due to failure of one of the parties to appear at the hearing.

**35 cases (3%)** resulted in other dispositions including referrals to BCMS and bankruptcies.



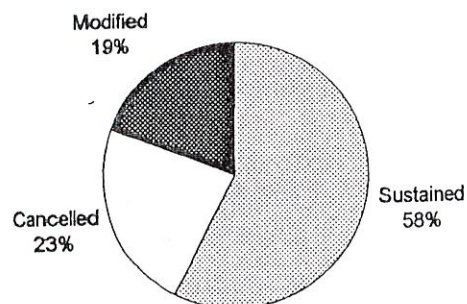
## Analysis of Determinations:

**A. Case Disposition:** During the state fiscal year 1993-1994, the Administrative Law Judges issued 247 determinations. Of that total:

143 determinations (58%) sustained the deficiency or other action asserted by the Department.

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

47 determinations (19%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.

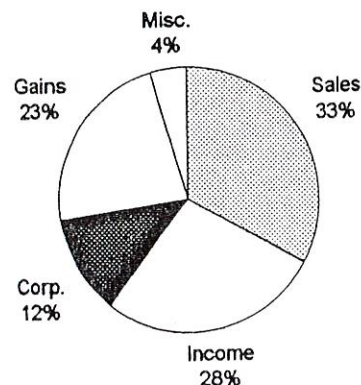


**B. Average Elapsed Time:** The average elapsed time between the later of the hearing date or the last brief date and the issuance of the determination was:

Median: 5.00 months  
Mean: 5.01 months

## **C. Breakdown of Determinations by Tax:**

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	84	33%
Income	70	28%
Corp. Franchise	31	12%
Gains	58	23%
Miscellaneous	11	4%
Total	254*	100%



\*Note: Some cases involve more than one tax.



## SMALL CLAIMS HEARINGS

### 1993-1994 Inventory (Net Cases):

A. Beginning Inventory: 233

Add:

Cases received	148
Defaults vacated	0

SUBTOTAL 148

B. Total Cases for Hearing: 381

Deduct:

Settled by Law Bureau	75
Defaults	25
Determinations issued	73

SUBTOTAL 173

C. Ending Inventory 208

### Analysis Of Case Scheduling:

During fiscal year 1993-1994, 217 cases were scheduled for small claims hearings before Presiding Officers. Of that total:

43 cases (20%) were adjourned before hearing.

74 cases (33%) were settled by the parties before hearing.

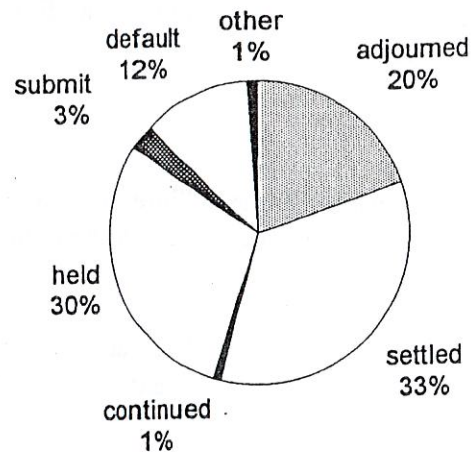
65 cases (30%) were held and completed on the scheduled date.

2 cases (1%) were held but continued for completion on a subsequent date.

6 cases (3%) were submitted on the papers without a hearing.

25 cases (12%) were defaulted due to failure of one of the parties to appear at the hearing.

2 cases (1%) resulted in other dispositions including referrals to BCMS and bankruptcies.



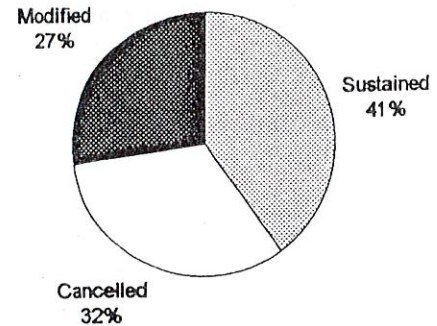
### Analysis of Determinations:

**A. Case Disposition:** During the state fiscal year 1993-1994, the Presiding Officers issued 74 small claims determinations. Of that total:

30 determinations (41%) sustained the deficiency or other action asserted by the Department.

24 determinations (32%) cancelled the deficiency or other action asserted by the Department.

20 determinations (27%) modified the deficiency or other action asserted by the Department, e.g., tax reduced, penalty waived or audit period reduced.

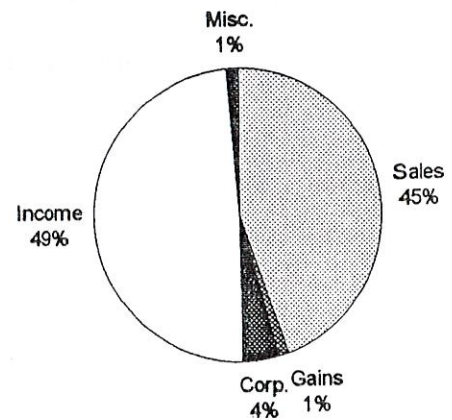


**B. Average Elapsed Time:** The average elapsed time between the later of the hearing date or the last brief date and the issuance of the determination was:

Median:	3.00 months
Mean	2.59 months

### **C. Breakdown of Small Claims Determinations by Tax:**

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	34	45%
Income	37	49%
Corp. Franchise	3	4%
Gains	1	1%
Miscellaneous	1	1%
Total	76*	100%



\*Note: Some cases involve more than one tax.



## TAX APPEALS TRIBUNAL

### 1993-1994 Inventory (Net Cases):

<b>A. Beginning Inventory:</b>		<b>109</b>
Add:		
Cases Received	158	
Misc. Adjustments	0	
SUBTOTAL	158	
 <b>B. Total Cases for Hearing:</b>		 <b>267</b>
Deduct:		
Decisions issued	128	
Settled by Law Bureau	9	
Defaults/Withdrawn	0	
Misc. Adjustments	0	
SUBTOTAL	137	
 <b>C. Ending Inventory:</b>		 <b>130</b>

### Analysis of Decisions:

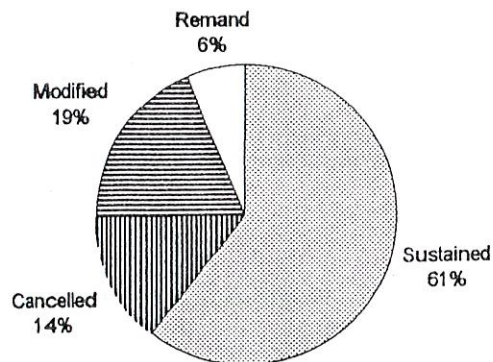
**A. Case Disposition:** During fiscal year 1993-1994, the Tax Appeals Tribunal issued 128 decisions. Of that total:

78 decisions (61%) sustained the deficiency or other action asserted by the Department.

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

24 decisions (19%) modified the deficiency or other action asserted by the Department, e.g., tax reduced penalty waived or audit period reduced.

8 decisions (6%) remanded the matter for further action below.

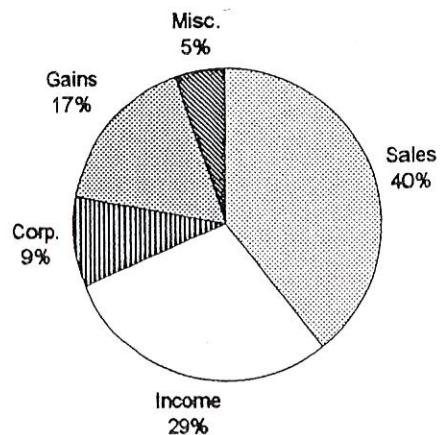


**B. Average Elapsed Time:** The average elapsed time between the later of the oral argument date or the last brief date and the issuance of the decision was:

Median: 5.25 months  
Mean: 5.00 months

### **C. Breakdown of Tribunal Decisions by Tax:**

<u>Tax</u>	<u>Number</u>	<u>Percent</u>
Sales	51.5	40%
Income	37.0	29%
Corp. Franchise	12.0	9%
Gains	21.0	17%
Miscellaneous	6.5	5%
Total	128.0	100%



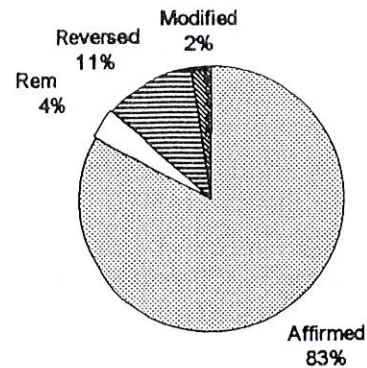
**D. Tribunal Disposition of ALJ Determinations:** During the state fiscal year 1993-1994, the Tribunal issued 128 decisions reviewing determinations of Administrative Law Judges. Of that total:

106 decisions (83%) affirmed the determination of the Administrative Law Judge.

14 decisions (11%) reversed the determination of the Administrative Law Judge.

3 decisions (2%) modified the determination of the Administrative Law Judge.

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



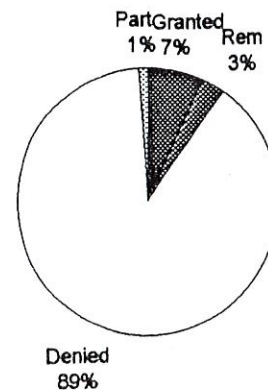
**E. Tribunal Disposition of Petitioner Exceptions:** During fiscal year 1993-1994, the Tribunal rendered 113 decisions with respect to exceptions filed by Petitioners. Of that total:

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

101 decisions (89%) denied Petitioner's exception.

1 decision (1%) granted Petitioner's exception in part.

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





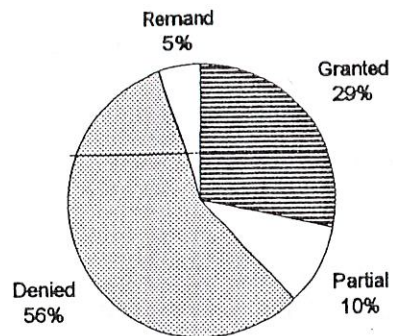
**F. Tribunal Disposition of Department Exceptions:** During fiscal year 1993-1994, the Tribunal rendered 21 decisions with respect to exceptions filed by the Department. Of that total:

6 decisions (29%) granted the Department's exception.

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

2 decisions (10%) granted the Department's exception in part.

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



### III. YEAR TO YEAR STATISTICAL COMPARISON.

The following tables are provided to facilitate the comparison of the current statistics with those of prior years.

#### FORMAL HEARINGS

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Inventory (Net Cases):</u></b>				
Beginning Inventory	2,458	2,615	2,321	1,917
add: new cases	1,105	863	613	554
subtract: closed cases	948	1,157	1,017	1,012
Ending Inventory	2,615	2,321	1,917	1,459

#### **Case Disposition:**

Determinations Issued	322	281	235	247
Sustained Deficiency	164 (51%)	142 (50%)	116 (49%)	143 (58%)
Cancelled Deficiency	77 (24%)	69 (25%)	52 (22%)	57 (23%)
Modified Deficiency	81 (25%)	70 (25%)	67 (29%)	47 (19%)

#### **Average Elapsed Time:**

Median:	5.00 months	6.00 months	6.00 months	5.00 months
Mean:	4.88 months	5.41 months	5.83 months	5.01 months

#### **Breakdown of Determinations by Tax**

Sales	185 (56%)	141 (48%)	103 (43%)	84 (33%)
Income	78 (24%)	65 (23%)	59 (25%)	70 (28%)
Corp. Franchise	23 (7%)	34 (12%)	26 (11%)	31 (12%)
Gains	26 (8%)	33 (12%)	33 (14%)	58 (23%)
Miscellaneous	16 (5%)	13 (5%)	16 (7%)	11 (4%)

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Disposition of Cases</u></b>				
<b><u>Scheduled for Hearing:</u></b>				
Total cases scheduled for hearing	1151	1105	1188	1112
Cases adjourned before hearing	271 (24%)	270 (24%)	276 (23%)	228 (21%)
Cases settled before hearing	364 (32%)	416 (38%)	467 (39%)	470 (42%)
Cases held and completed	319 (28%)	199 (18%)	167 (14%)	181 (16%)
Cases held and continued	60 (5%)	47 (4%)	54 (5%)	28 (3%)
Cases submitted without hearing	57 (5%)	72 (7%)	95 (8%)	77 (7%)
Cases defaulted for failure to appear	80 (7%)	65 (6%)	84 (7%)	93 (8%)
Other dispositions (e.g. referral to BCMS & bankruptcies)	0 (0%)	36 (3%)	45 (4%)	35 (3%)



## SMALL CLAIMS HEARINGS

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Inventory (Net Cases):</u></b>				
Beginning Inventory	162	187	250	233
add: new cases	189	245	197	148
subtract: closed cases	164	181	214	173
Ending Inventory	187	250	233	208

### **Case Disposition:**

Determinations Issued	79	80	84	74
Sustained Deficiency	26 (33%)	29 (36%)	35 (41%)	30 (41%)
Cancelled Deficiency	23 (29%)	31 (39%)	25 (30%)	24 (32%)
Modified Deficiency	30 (38%)	20 (25%)	24 (29%)	20 (27%)

### **Average Elapsed Time:**

Median:	2.00 months	3.00 months	3.00 months	3.00 months
Mean:	2.43 months	2.81 months	3.04 months	2.59 months

### **Breakdown of Determinations by Tax:**

Sales	46 (55%)	32 (40%)	45 (54%)	34 (45%)
Income	32 (39%)	39 (48%)	35 (41%)	37 (49%)
Corp. Franchise	3 (4%)	5 (6%)	1 (1%)	3 (4%)
Gains	0 (0%)	1 (1%)	2 (2%)	1 (1%)
Miscellaneous	2 (2%)	4 (5%)	2 (2%)	1 (1%)

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Disposition of Cases</u></b>				
<b><u>Scheduled for Hearing:</u></b>				
Total cases scheduled for hearing	218	219	230	217
Cases adjourned before hearing	46 (21%)	47 (21%)	54 (23%)	43 (20%)
Cases settled before hearing	74 (34%)	62 (28%)	63 (27%)	74 (34%)
Cases held and completed	75 (34%)	81 (37%)	84 (37%)	65 (30%)
Cases held and continued	1 (0%)	3 (1%)	1 (1%)	2 (1%)
Cases submitted without hearing	5 (2%)	6 (3%)	8 (3%)	6 (3%)
Cases defaulted for failure to appear	17 (8%)	20 (9%)	20 (9%)	25 (12%)
Other dispositions (e.g. referral to BCMS & bankruptcies)	0 (0%)	0 (0%)	0 (0%)	2 (1%)

## TAX APPEALS TRIBUNAL

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Inventory (Net Cases):</u></b>				
Beginning Inventory	90	143	126	109
add: new cases	192	161	132	158
subtract: closed cases	139	178	149	137
Ending Inventory	143	126	109	130
<b><u>Case Disposition:</u></b>				
Decisions Issued	131	172	139	128
Sustained Deficiency	74 (56%)	107 (62%)	84 (61%)	78 (61%)
Cancelled Deficiency	18 (14%)	16 (9%)	20 (14%)	18 (14%)
Modified Deficiency	30 (23%)	41 (24%)	26 (19%)	24 (19%)
Remanded Matter	9 (7%)	8 (5%)	9 (6%)	8 (6%)
<b><u>Average Elapsed Time:</u></b>				
Median:	5.00 months	5.50 months	5.50 months	5.25 months
Mean:	4.67 months	5.20 months	5.28 months	5.00 months
<b><u>Breakdown of Decisions by Tax</u></b>				
Sales	67.5 (51%)	105.0 (61%)	65.0 (46%)	51.5 (40%)
Income	36.5 (28%)	29.0 (17%)	24.5 (18%)	37.0 (29%)
Corp. Franchise	13.0 (10%)	13.0 (8%)	9.5 (7%)	12.0 (9%)
Gains	5.0 (4%)	19.0 (11%)	30.0 (22%)	21.0 (17%)
Miscellaneous	9.0 (7%)	6.0 (3%)	10.0 (7%)	6.5 (5%)

	<u>1990-1991</u>	<u>1991-1992</u>	<u>1992-1993</u>	<u>1993-1994</u>
<b><u>Tribunal Disposition of ALJ Determinations</u></b>				
Affirmed	97 (74%)	131 (76%)	101 (72%)	106 (83%)
Reversed	13 (10%)	16 (9%)	16 (12%)	14 (11%)
Modified	12 (9%)	18 (11%)	19 (14%)	3 (2%)
Remanded	9 (7%)	7 (4%)	3 (2%)	5 (4%)

**Tribunal Disposition of  
Petitioner Exceptions**

Granted	8 (7%)	8 (6%)	10 (9%)	8 (7%)
Denied	86 (80%)	119 (87%)	93 (85%)	101 (89%)
Granted in Part	8 (7%)	4 (3%)	7 (6%)	1 (1%)
Remanded	6 (6%)	5 (4%)	0 (0%)	3 (3%)

**Tribunal Disposition of  
Department Exceptions**

Granted	7 (26%)	18 (39%)	12 (33%)	6 (29%)
Denied	15 (56%)	20 (43%)	17 (48%)	12 (57%)
Granted in Part	2 (7%)	5 (11%)	4 (11%)	2 (10%)
Remanded	3 (11%)	3 (7%)	3 (8%)	1 (4%)



### 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
Kathy Sanderson	Counsel	266-3052
Roberta Moseley Nero	Secretary	266-3036
Charleen W. Zetena	Administrative Officer	266-3035
John J. Sollecito	Director of Administrative Services	266-3035

#### **DIVISION OF TAX APPEALS**

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Daniel J. Ranalli	Ass't Chief Administrative Law Judge	266-3000

#### **Administrative Law Judges**

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Frank A. Landers  
Frank McMahon

Director  
Assistant Director

266-3000  
266-3000

### **Calendar Section**

Janet Snay  
Lynne McNally

Calendar Clerk  
Assistant Calendar Clerk

266-3000  
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  
KPMG Peat Marwick  
345 Park Avenue  
New York, New York 10154

Ms. Janice Johnson  
Coopers and Lybrand  
1301 Avenue of the Americas - 9th Floor  
New York, New York 10019

James Locke, Esq.  
Philips, Lytle, Hitchcock, Blaine & Huber  
3400 Marine Midland Center  
Buffalo, New York 14203

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

Kenneth Zernsky, Esq.  
Ernst & Young  
787 Seventh Avenue  
New York, New York 10019