

# DIVISION OF TAX APPEALS

## MISSION

The Division of Tax Appeals provides taxpayers with a system of due process for resolving disputes with the Department of Taxation and Finance. The separation of tax administration from tax adjudication promotes the impartial and timely hearing of taxpayer disputes.

## ORGANIZATION AND STAFFING

The Division of Tax Appeals is headed by the Tax Appeals Tribunal, which is comprised of three commissioners appointed by the Governor and confirmed by the Senate. Under the direction of the Tax Tribunal, dispute adjudication is provided through small claims hearings, formal hearings and the Tribunal appeals process. The Division holds formal hearings in Troy, New York City and Rochester, while Tax Tribunal oral arguments are held in New York City, Buffalo, and Troy. Small claims hearings are conducted throughout the State.

## BUDGET HIGHLIGHTS

The Executive Budget recommends **\$2.9 million All Funds** (\$2.9 million General Fund) for the Division of Tax Appeals. This net decrease of **\$440,000** from the 2009-10 budget reflects reductions in employee costs and savings in nonpersonal service expenditures. The Executive Budget recommends a staffing level of **27 FTEs**, implying no change from 2009-10, a reflection of the statewide hiring freeze implemented by the Executive in July of 2008.

## PROGRAM HIGHLIGHTS

The Division's hearing process has been substantially improved in recent years to benefit taxpayers. These improvements have allowed taxpayers more flexibility in scheduling hearings, thus minimizing delays caused by sudden cancellations.

The Division also conducts formal hearings in New York City and Rochester to provide easier access for taxpayers in these metropolitan areas. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

### ALL FUNDS APPROPRIATIONS (dollars)

Category	Available	Appropriations	Change	Reappropriations
	2009-10	Recommended 2010-11		Recommended 2010-11
State Operations	3,353,000	2,913,000	(440,000)	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	3,353,000	2,913,000	(440,000)	0

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**ALL FUND TYPES  
PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM  
FILLED ANNUAL SALARIED POSITIONS**

**Full-Time Equivalent Positions (FTE)**

<b>Program</b>	<b>2009-10 Estimated FTEs 03/31/10</b>	<b>2010-11 Estimated FTEs 03/31/11</b>	<b>FTE Change</b>
Administration			
General Fund	27	27	0
Total	<u>27</u>	<u>27</u>	<u>0</u>

**STATE OPERATIONS  
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE  
APPROPRIATIONS  
(dollars)**

<b>Fund Type</b>	<b>Available 2009-10</b>	<b>Recommended 2010-11</b>	<b>Change</b>
General Fund	3,353,000	2,913,000	(440,000)
Total	<u>3,353,000</u>	<u>2,913,000</u>	<u>(440,000)</u>

**STATE OPERATIONS  
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM  
APPROPRIATIONS  
(dollars)**

<b>Program</b>	<b>Available 2009-10</b>	<b>Recommended 2010-11</b>	<b>Change</b>
Administration			
General Fund	3,353,000	2,913,000	(440,000)
Total	<u>3,353,000</u>	<u>2,913,000</u>	<u>(440,000)</u>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES  
2010-11 RECOMMENDED  
(dollars)**

<b>Program</b>	<b>Total</b>		<b>Personal Service Regular (Annual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	2,546,000	(360,000)	2,536,000	(360,000)
Total	<u>2,546,000</u>	<u>(360,000)</u>	<u>2,536,000</u>	<u>(360,000)</u>

<b>Program</b>	<b>Temporary Service (Nonannual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>
Administration	10,000	0
Total	<u>10,000</u>	<u>0</u>

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STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
2010-11 RECOMMENDED  
(dollars)

<b>Program</b>	<b>Total</b>		<b>Supplies and Materials</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	367,000	(80,000)	27,100	(5,900)
Total	367,000	(80,000)	27,100	(5,900)

  

<b>Program</b>	<b>Travel</b>		<b>Contractual Services</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	19,700	(4,300)	257,000	(56,000)
Total	19,700	(4,300)	257,000	(56,000)

  

<b>Program</b>	<b>Equipment</b>	
	<b>Amount</b>	<b>Change</b>
Administration	63,200	(13,800)
Total	63,200	(13,800)