

Contesting
NEW YORK STATE
Tax Assessments
FOURTH EDITION

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FOREWORD

Being a tax lawyer can mean many different things. Some tax lawyers are savants, possessing an uncanny knowledge of intricate state and federal tax laws and regulations. Others are deal makers, using their skills to craft or assist on large or complex transactions. And some are litigators, forced into battle by federal or state taxing jurisdictions looking to collect money from their clients through a variety of civil and sometimes criminal procedures.

If you happen to be lucky enough to find yourself practicing tax law in New York, then you'd better be a litigator. The New York State Department of Taxation and Finance is one of the more sophisticated and aggressive taxing agencies in the nation, and New York's Division of Tax Appeals and its judicial courts are often the forum for resolution of tax disputes. Like it or not, a New York tax lawyer needs to know his or her way around a courtroom; they need to know how to work through an adversarial proceeding, and an intricate knowledge of practice and procedure is a must.

This book was first published in 1986 by E. Parker Brown II, Paul R. Comeau, Edward H. Hein, and Mark S. Klein, and was substantially revised by the four authors in 2000, with the help of Michele P. Cassier. Since that time, there have been major procedural changes, and the authors have substantially rewritten this book to address such changes as well as add a considerable amount of practical incite based upon their own experiences. Moreover, this new book includes a significant amount of appendices and practical material to assist practitioners along every step of the tax audit and appeal process. The authors, both practicing attorneys, focus their practice on New York tax matters and have many years of day-to-day experience in this unusual field.

The authors wish to acknowledge the original authors of the book noted above, as well as the assistance from Ariele Doolittle, currently an associate at Hodgson Russ LLP, who assisted with the work on this publication.

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