



## Petition for Advisory Opinion

(See Form AD-1.8-I, *Instructions for Form AD-1.8*, before completing this form)

Name of petitioner	Telephone number	Identification number
Petitioner's address		
Name of representative, if any		Telephone number
Representative's address		

1. Tax at issue (personal income, sales, corporation, etc.) if applicable:  
New York State and City sales and compensating use tax.

2. This petition relates to (*check one and explain below; see instructions*):

<input type="checkbox"/> A. A matter presently under audit	<input type="checkbox"/> E. Any other matter or proceeding that is currently before the Department of Taxation and Finance or the Division of Tax Appeals
<input type="checkbox"/> B. A claim for credit or refund	<input checked="" type="checkbox"/> F. None of the above
<input type="checkbox"/> C. An issued statutory notice	
<input type="checkbox"/> D. An application for a declaratory ruling	

Explanation:

The Advisory Opinion is being requested to resolve a substantive question on a projected future set of facts for tax planning purposes.

3. The petitioner requests an advisory opinion on the following issue(s) (*see instructions*):

Whether the transactions described on the Attachment to this Petition are subject to New York State and City sales and/or compensating use tax.

4. The petitioner submits the following statement of facts as the basis for the requested advisory opinion:

See Attachment to Petition For Advisory Opinion attached hereto.

## 5. Request for redaction and consent to publication:

The petitioner's name, address, and identifying numbers will be automatically redacted from the published version of the advisory opinion. If you are requesting that additional information be redacted on the grounds that it is a trade secret or that publication would cause substantial injury to petitioner's competitive position, mark an **X** in the box below.

You must also provide a detailed description of the information you are requesting to be redacted and an explanation why that information would, for purposes of Public Officer's Law § 87.2(d): (1) constitute a trade secret; or (2) cause substantial injury to petitioner's competitive position if disclosed.

The petitioner consents to the publication of the requested advisory opinion upon issuance, with the knowledge that the advisory opinion may include information contained in this petition. The petitioner understands that if this petition is withdrawn, the Department of Taxation and Finance may publish a redacted version of the advisory opinion that was drafted in response to the petition as a part of the document series called *New York Tax Guidances (NYT-G)*. Information that could identify the petitioner will be removed from the document before it is published.

The petitioner requests the following additional information be redacted from the published advisory opinion on the grounds that it is a trade secret or would cause substantial injury to petitioner's competitive position if disclosed:

6.  The petitioner reserves the right to apply for the Voluntary Disclosure and Compliance Program pursuant to Tax Law section 1700 with respect to the subject of this advisory opinion request.

(Attach additional pages, if necessary, and any documents to be considered.)

Signature	Date
Type or print name of individual signing petition	Title or relationship to petitioner

