



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 type="checkbox"/> C. An issued statutory notice | <input checked="" type="checkbox"/> F. None of the above |
| <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

Power of Attorney

Petitioner's name and address (If a corporation, include address of principal office and state of incorporation.)

Appointed representative's name and address (individual or firm)

KNOW ALL MEN BY THESE PRESENTS that the petitioner named above appoints the person named above as my/its true and lawful attorney, to appear and represent me/it before the Department of Taxation and Finance in connection with a Petition for Advisory Opinion relating to:

Type of tax and tax year(s) or period(s)

with full power to receive a copy of all communications in such matter and to execute consents to extensions of the time within which the Advisory Opinion must be issued, with full power of substitution and revocation.

All powers of attorney heretofore filed or granted for this purpose are hereby revoked.

Signature (include spouse's signature if joint return is involved)

Title (or relationship to petitioner)

Date

This Power of Attorney must be acknowledged before a notary public or witnessed by two disinterested individuals, unless the appointed representative is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

- (1) The person signing this power of attorney appeared before us and certified that he/she had the authority to execute this power of attorney on behalf of the petitioner.
- (2) The person signing as the above petitioner appeared before us and acknowledged this power of attorney as his/her voluntary act and deed. (Delete inapplicable material.)

Signature of witness

Date

Signature of witness

Date

Acknowledgement

State of New York ss:
County of

On this day of , 20 , before me came to me known to be the person described in the foregoing power of attorney and he/she acknowledged that he/she executed the same, and he/she, being by me duly sworn, did say that he/she is the of the petitioner described in the foregoing power of attorney, and that he/she is empowered to and did execute the same.
(Delete inapplicable material.)

Signature of Notary Public

Date

Declaration of Representative

(to be completed by representative)

I agree to represent the above-named petitioner in accordance with the above power of attorney. I affirm that I or my representative will not violate the provisions of the Ethics in Government Act restricting appearances by former Tax Department employees. All notices, decisions, and other documents are to be sent to me at the address shown above. (If address is different from above, send attachment with address.)

Note: If a power of attorney has been previously filed, a conformed copy thereof should be annexed hereto.

I am:

- ☐ an attorney-at-law licensed to practice in New York State.
- ☐ a certified public accountant duly qualified to practice in New York State.
- ☐ a public accountant enrolled with the New York State Education Department.
- ☐ an employee other than a corporate officer (if the petitioner is a corporation)

- ☐ an agent enrolled to practice before the Internal Revenue Service.
- ☐ the petitioner's spouse, child, or parent.
- ☐ other

Signature of appointed representative

Title