



Petition for Advisory Opinion

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

Name of petitioner	Petitioner's telephone number	Petitioner's identification number
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Petitioner's address

Petitioner's email address

Name of representative, if any	Representative's telephone number
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Representative's address	Representative's identification number
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Representative's email address

1. Tax at issue (personal income, sales, corporation, etc.) if applicable:

2. This petition relates to (mark an X in one and explain below; see instructions):

- A. A matter presently under audit
- B. A pending claim for credit or refund submitted by petitioner
- C. A statutory notice issued to petitioner
- D. Any other matter or proceeding that is currently before the Department of Taxation and Finance or the Division of Tax Appeals
- E. None of the above

Explanation:

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

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

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 Officers 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 The petitioner understands that if this petition is withdrawn, the Department of Taxation and Finance may publish a redacted version of the advisory opinion that was drafted in response to the petition as a part of the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 § 1700 with respect to the subject of this advisory opinion request. The petitioner must apply within 30 days of the date the advisory opinion is issued or, if the petition is withdrawn before the advisory opinion is issued, within 30 days of the date that the petitioner notifies the Tax Department that the petition is withdrawn.

(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	

If the person signing this petition is not the petitioner, a power of attorney may be required to be filed with this petition; see instructions.