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New York Taxpayer Advocate Wants to Lower Burden of Proof
by Amy Hamilton

Summary by **taxanalysts**

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Full Text Published by **taxanalysts**

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Speaking May 6 at an American Bar Association Section of Taxation meeting in Washington, Trachtenberg said he is considering recommending legislative reform to reduce the burden of proof to a preponderance of the evidence in some instances.

Trachtenberg made the comment in passing while discussing New York's taxpayer bill of rights, which he said looks good on paper "but has no teeth." Coming up with proposals to address this is one of the areas Trachtenberg said he would focus on during his second year in office.

Trachtenberg said he'd also like to see New York adopt a collection due process hearing system similar to the one in place at the IRS. He also will be pushing for reform of the state's cost reimbursement statute.

In 2010 -- the first full year of the office's operation -- 1,921 taxpayers applied for assistance from the Office of the Taxpayer Rights Advocate. Trachtenberg said the office has closed 1,307 of those cases, with full or partial relief provided in 70 percent of them.

The Department of Taxation and Finance established Trachtenberg's office in 2009. Current legislation (S 1072) would create a more independent model closely modeled on the Office of the National Taxpayer Advocate.

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