**STATUTES:** Tax Law (McKinney’s Book 59)

Major taxes:
- Personal income tax: Article 22 (sec. 601 et seq.)
- Business corporation franchise tax: Article 9-A (sec. 208 et seq.)
- Sales and use tax: Article 28 (sec. 1101 et seq.)
- Estate tax: Article 26 (sec. 951 et seq.)
- Gift tax: Article 26-A (sec. 1000 et seq.);
- Generation-skipping tax: Article 26-B (sec. 1020 et seq.)

**AGENCIES**

**Department of Taxation and Finance**
- Headed by a Commissioner appointed by the Governor, the Department is responsible for administration of the state tax law and of the state treasury. Subdivisions of particular importance to practitioners are the Corporation Tax Bureau, the Income Tax Bureau, the Sales Tax Bureau, and the Miscellaneous Tax Bureau.
- **Regulations:** 20 NYCRR.

**Tax Appeals Tribunal**
- Headed by three commissioners (one of whom is designated President) appointed by the Governor to issue decisions on appeal from administrative law judge determinations on tax disputes. Operates as an independent Division of Tax Appeals within the Dept. of Taxation and Finance. Created in 1987 (predecessor tribunal was State Tax Commission).
- **Statute:** Tax Law, Article 40 (sec. 2000 et seq.);
- **Regulation:** 20 NYCRR Part 3000.
- Tribunal opinions are reviewed under CPLR Art. 78 by the Appellate Division, 3d Dept. (Tax Law sec. 2016).

**Office of Real Property Services**
- Five members appointed by the Governor to study real property tax assessments and to establish equalization rates for such assessments.
- **Statute:** Real Property Tax Law, Article 2 (sec. 200 et seq.);
- **Regulations:** 9 NYCRR Part 185 et seq.
- Predecessor agency was State Board of Equalization and Assessment.
OPINIONS AND RELATED ISSUANCES

Department of Taxation and Finance:

- Issues declaratory rulings on the applicability of tax laws and regulations, advisory opinions on individual tax issues, opinions of counsel on general tax issues, and various memoranda setting forth agency policies and developments.

- Documents are included in the Technical Service Bureau Issuances series (1978-), collectively called “TSB's.” Although they declare Department policy, they are not binding on the Commissioner in tax determinations or on the Division of Tax Appeals. Some cumulative indexes have been prepared. Many TSBs are published in the CCH New York Tax Reporter (KFN5860 .A6 N492).

- Numbered by series, year, type of issuance and item number:
  - Series: I=income tax; C=corporation tax; S=sales tax; M=miscellaneous tax.
  - Type of opinion: A= advisory opinion; D=Division of Tax Appeals opinion (1987-); H=Tax Commission opinion (pre-1987); M=Memorandum

  **EXAMPLES**: TSB-M-99(5)-I = The 5th memo issued in 1999 on income tax
  TSB-A-95(10)-C = The 10th advisory opinion issued in 1995 on corporation taxes.

**Tax Appeals Tribunal**:

- ALJ decisions and Tribunal opinions on appeal (1987-), assigned consecutive Division of Tax Appeals (DTA) numbers.
  - Slip opinions: TSB-D series (predecessor agency opinions in TSB-H series)

  - Reporters:
    - New York Tax Cases (Hein): ALJ and tribunal decisions; recent volumes not indexed
    - New York Tax Reporter (CCH): tribunal decisions; selected ALJ decisions; some indexing

**Office of Real Property Services opinions**

- State Board of Equalization and Assessment Opinions: 1972-1993
- Real Property Tax Administration Reporter (1993-): Selected court opinions; counsel opinions; related developments
Schaffer Law Library’s Guide on NYS Tax Law Materials

FORMS AND PUBLICATIONS: Income Tax Forms and Instructions and Selected Corporation and Withholding Tax Forms (annual); also available on Department’s website and selectively in tax services.

SERVICES AND RESEARCH AIDS

Services

- New York Tax Reporter (CCH) (KFN5860 .A6 N492)
- Guidebook to New York Taxes (CCH, annual) (KFN5860 .C736)

Practice guides


ONLINE SERVICES

- WESTLAW
  - NYTX-ADG: Memos of State Dept. of Taxation and Finance; opinions of Board of Equalization and Assessment, and State Board of Real Property Services
  - NYTX-ADMIN: Decisions of Division of Tax Appeals Determination or of Tax Appeals Tribunal; opinion letters; other rulings
  - NYTX-CS: Taxation case law
  - NYTAX: Combined database

- LEXIS
  - NY library, NYTAX file: Tax Appeals Tribunal decisions and regulations; Division of Tax Appeals Determinations; Dept. of Tax and Finance issuances, etc.