

June 5, 2025 Summer Lecture Series

NYS Tax Litigation – Practice and Procedure

Speaker: David L. Silverman, Esq. (NYS License #002172)
Date : Thursday, June 5, 2025
Time: 10 AM – 11:50 AM
CPE Credits: 2.0 (Tax)
Designed For: New York Certified Public Accountants
Course Level: Intermediate; no prerequisites. No cost.
Course Materials: Will be posted at [nytaxattorney.com](https://www.nytaxattorney.com) under [Articles & Seminar Materials](#).

Objective: To present a comprehensive overview of practice and procedure in the administrative tax tribunals in an interactive format.

Registration: https://zoom.us/webinar/register/WN_qIEsEZcoTm6OF5IuP8WM3Q

Description: Litigation in the administrative tax tribunals requires knowledge of practice and procedure. Administrative Law Judges expect it. Litigating or advising without a fundamental understanding of the rules may lead to incurable errors. The seminar will review the Tax Appeals Tribunal Rules of Practice and Procedure, whose rules loosely correlate with those in civil actions but are more flexible. For example, complex evidentiary rules have no application in the tax tribunals. The Rules address the petition, pleadings, motion practice, admissions, stipulations, hearings, appeals, and other subjects. Much of the lecture will be devoted to visualizing relevant concepts through the lens of an actual sales tax dispute – *Matter of Wegmans Food Markets, Inc.* – as it progresses from hearing to the Tax Appeals Tribunal, to the Appellate Division, and finally to the Court of Appeals. Various substantive tax issues encountered, e.g., the burden of proof and jurisdictional requirements, will also be discussed.

The *Wegmans* decisions will be provided in the supplementary materials. Even those CPAs who do not anticipate litigating in the tax tribunals are encouraged to attend in order to gain some mastery over important and interesting tax litigation principles.