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One Elk Street, Albany, New York 12207 • PH 518.463.3200 • www.nysba.org

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November 26, 2013

Thomas H. Mattox

Commissioner

NYS Department of Taxation and Finance

W. A. Harriman Campus, Building 9

Albany, NY 12227 ☐

Re: Report on New York State Installment Agreements

Dear Commissioner Mattox:

I am pleased to submit the attached report of the Tax Section of the New York State Bar Association. This report is the next report in response to your request that we work with you and your staff on suggestions to improve the collections process for taxpayers, practitioners and the Department. We commend the Department for actively seeking ways to make that process more accessible and more efficient. The prompt collection of outstanding tax liabilities is important to all of us. This report, prepared with the assistance of a working group of practitioners, focuses primarily on the need for more publicly available information on the guidelines and procedures applicable to the installment agreement process.

We again express our appreciation to the Department for permitting us to participate in this collaborative effort to find ways to improve the collections process to the benefit of the State of New York and its taxpayers. We look forward to the opportunity to work with your staff on the guidelines and procedures discussed in this report.

Respectfully submitted,

David H. Schnabel

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Mr. Mattox
November 26, 2013
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Enclosure

cc: Nonie Manion
 Executive Deputy Commissioner

 Patricia Coneys
 Director of Collections and Civil Enforcement Division