



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

OFFICE OF COUNSEL  
W.A. HARRIMAN CAMPUS  
ALBANY, NY 12227  
Phone: [REDACTED]

October 9, 2013

Andrew Farkas  
717 Fifth Avenue  
New York City, NY 10022

Re: Andrew Farkas  
Our File Number: L-22774

Dear Mr. Farkas:

This will acknowledge receipt of petition for an Advisory Opinion. A petition number has been assigned to your case as well as an Office of Counsel File number. Please refer to these numbers in all future correspondence.

We request that any attachment to your petition be submitted electronically to Office of Counsel as a Word document, if possible. This will greatly expedite the processing of your Advisory Opinion request. The Word document should be sent to the attorney who will be handling your case at the following e-mail address: James.Connolly@tax.ny.gov Thank you for your cooperation in this matter. Please call me if you have any questions.

Petitioners who want to reserve the right to withdraw a request before an opinion is issued must do so in writing. When we have reached tentative conclusions about the issue(s) raised in the petition, we will notify petitioners who reserve this right, advising them of those conclusions and giving them 14 days thereafter within which to withdraw the request. If the petitioner does not withdraw its request within that period, the Department may issue the requested opinion without further notice to the petitioner and without providing another opportunity to withdraw the request.

Section 171, subd. Twenty-fourth of the Tax Law requires the Tax Department to publish and make available to the public advisory opinions that have been issued to the petitioner. Please note that if the petitioner decides to withdraw the advisory opinion request rather than have an advisory opinion issued, the Tax Department reserves the right to publish the contents of the opinion in redacted form so that the identity of the petitioner, or the petitioner's client is not disclosed. Redacted opinions may be published as part of the Department's document series called NYT-Gs (*New York Tax Guidances*). See TSB-M-06(14)S, *Department to issue*

*NYT-Gs*(*New York Tax* Guidances). In this way the Department may still communicate to the public its position on significant tax issues that have been raised by a petition for advisory opinion.

Please call me at [REDACTED] if you have any questions.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Deborah R. Lieberman".

DEBORAH R. LIEBMAN  
Deputy Counsel