

## Administrative:

### New York: New Law Expands Who May Appear before Division of Tax Appeals on Taxpayer's Behalf

A.B. 10222, signed by gov. 9/27/24. Effective immediately, new law seeks to “expand the avenues for assistance available to taxpayers who are seeking relief from the Division of Tax Appeals,” by allowing any individual of a taxpayer’s choosing, who is at least 18 years old, to appear on behalf of the taxpayer before the New York Division of Tax Appeals or in a small claims proceeding. Under prior law, individuals such as tax return preparers generally were unable to advocate for their clients and defend their work product unless they were also an attorney, certified public accountant, or enrolled agent with the Internal Revenue Service. Please contact us with any questions.

**URL:**  
[https://nyassembly.gov/leg/?default\\_fld=&leg\\_video=&bn=A10222&term=&Summary=Y&Actions=Y&Memo=Y&Text=Y](https://nyassembly.gov/leg/?default_fld=&leg_video=&bn=A10222&term=&Summary=Y&Actions=Y&Memo=Y&Text=Y)

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