

STATE OF NEW YORK  
TAX APPEALS TRIBUNAL

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In the Matter of the Petition :  
of :  
**ROBERT L. COHEN AND JOYCE A. COHEN** : DECISION  
for Redetermination of a Deficiency or for : DTA No. 807006  
Refund of Personal Income Tax under Article 22 :  
of the Tax Law for the Years 1985 and 1986. :

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On March 4, 1993, petitioner Robert L. Cohen, 859 Derry Drive, Toms River, New Jersey 08753, made a motion requesting that the Tax Appeals Tribunal reopen Matter of Cohen (Tax Appeals Tribunal, November 5, 1992) to allow for the submission of data and information either not previously available to petitioner or information which petitioner thought he had already provided and was, therefore, already part of the record but was not and, further, for a reconsideration of the conclusion.

In Cohen, this Tribunal decided there was no basis in the record before us for modifying the determination of the Administrative Law Judge in any respect and no basis to modify the order of the Administrative Law Judge denying petitioner's motion for a default determination. We concluded by affirming the determination of the Administrative Law Judge for the reasons stated in said determination and affirmed the order denying the motion for the reasons stated in the order. The Administrative Law Judge determined that petitioner did not substantiate the business deductions, credit and loss claimed by petitioner.

There is no specific statutory authority authorizing this Tax Appeals Tribunal to reconsider its decisions. In the absence of such a statute, our authority, as a quasi-judicial body, to reconsider our own decisions is limited (Evans v. Monaghan, 306 NY 312; Matter of Gonzalez v. Jones, 115 AD2d 849, 495 NYS2d 802).

Our decision in Cohen was reached after a thorough review of the entire record in the matter and the relevant law. The motion before us indicates no circumstances which would allow us to reconsider this decision.

Accordingly, the motion for leave to reopen the record is denied.

DATED: Troy, New York  
July 1, 1993

/s/John P. Dugan  
John P. Dugan  
President

/s/Francis R. Koenig  
Francis R. Koenig  
Commissioner