

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

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In the Matter of the Petition :  
of :  
**PETITION** Philip W. Warner : **ORDER DISMISSING**  
 : DTA# 816015  
for Revision of a Deficiency or for Refund :  
of New York City Personal Income Tax :  
under Article 30 of the Tax Law for the :  
Years 1992 and 1993.

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The Conciliation Order having been mailed to petitioner on April 18, 1997 at petitioner's last known address at 755 Park Avenue, Apt. #2B, New York, New York 10021; and

The petition not having been filed until July 24, 1997 or ninety-seven days later; and

It appearing to the administrative law judge from a review of the file in this proceeding that the petition was not filed within ninety days after April 18, 1997, as prescribed by section 170.3-a(e) of the Tax Law; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Troy, New York

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ADMINISTRATIVE LAW JUDGE