

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
WATSON L. SHOWERS	:	DETERMINATION
for Revision of a Determination or for Refund of New York State Personal Income Tax under Article 22 of the Tax Law for the Years 1994 through 1995.	:	DTA NO. 825659

Pursuant to § 3000.3(d)(1) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, where the petition is not in the correct form required, the supervising administrative law judge shall promptly return it to the petitioner together with a statement indicating the requirements with which the petition does not comply, and extend to the petitioner an additional thirty (30) days within which to file a corrected petition with the supervising administrative law judge.

According to the Tax Appeals Tribunal Rules of Practice and Procedure § 3000.2 (a)(4), an attorney licensed in another jurisdiction may appear and represent the petitioner after receiving special permission from the Tribunal. In this case, the out-of-state attorney who signed the petition did not receive special permission to represent the petitioner. If the attorney does not have permission to represent the petitioner, the petition must be signed by the taxpayer.

Pursuant to 20 NYCRR 3000.9, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on February 21, 2014 informing the parties of the basis for the intended dismissal.

No response having been received from the petitioner as of this date; 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: Albany, New York
June 19, 2014

/s/ Daniel J. Ranalli

Daniel J. Ranalli
Supervising Administrative Law Judge