

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
LINDA CUZZI : **DETERMINATION**
for Redetermination of a Deficiency or for Refund : DTA NO. 826104
of New York State Personal Income Tax under :
Article 22 of the Tax Law for the Year 2007. :

Pursuant to § 173-a(2) of the Tax Law, a Notice of Additional Tax Due does not give the petitioner the right to a hearing. Therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice of Additional Tax Due.

In this case, the petitioner filed a petition in protest of a Notice of Additional Tax Due, Assessment No. L-034606289, issued on September 30, 2010. Since no hearing rights exist to protest the Notice of Additional Tax Due, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on July 18, 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
September 17, 2014

/s/ Daniel J. Ranalli

Daniel J. Ranalli
Supervising Administrative Law Judge