

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition

of

**ROBERT & CYNTHIA LAH**

for Redetermination of a Deficiency or for Refund of NYS and NYC Personal Income Tax under Article 22 of the Tax Law and the New York City Administrative Code for the Year 2012.

**DETERMINATION**

DTA NO. 826256

Pursuant to § 2006(4) of the Tax Law, a petition must be filed within ninety (90) days from the date a statutory notice is issued.

In this case, the Notice of Deficiency (Assessment No. L-040302859) was issued to petitioner on December 23, 2013. However, the petition was not filed until April 15, 2014, or one hundred and thirteen (113) days later.

Pursuant to 20 NYCRR 3000.9, 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  
November 6, 2014

/s/ Daniel J. Ranalli  
Supervising Administrative Law Judge