

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
THE ROSENTHAL LAW FIRM, PC : **DETERMINATION**
for Redetermination of a Deficiency or for Refund :
of New York State Personal Income Tax under : DTA NO. 826325
Article 22 of the Tax Law for the Period ended :
December 31, 2010 through March 31, 2011. :
:

Pursuant to § 3000.3(d)(1) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, when the petition is not in the correct form required, the supervising administrative law judge shall promptly return it to the petitioner 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 § 3000.3(b)(8), the petition shall contain a copy of the order of conciliation or statutory notice being protested. In this case, the petitioner failed to include the statutory notice in protest. Therefore the petition is not in proper form.

No response having been received from 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
December 18, 2014

/s/ Daniel J. Ranalli _____
Supervising Administrative Law Judge