

STATE OF NEW YORK
DIVISION OF TAX APPEALS

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| In the Matter of the Petition | : | |
| of | : | |
| LNV FUEL OIL CORP. | : | DETERMINATION |
| for Revision of a Determination or for Refund of | : | DTA NO. 826451 |
| Sales and Use Taxes under Articles 28 and 29 and | : | |
| for Revision of a Determination or for Refund of | : | |
| Petroleum Business under Article 13-A | : | |
| of the Tax Law for the Period | : | |
| December 1, 2009 through May 31, 2012. | : | |

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 form required by this section, 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 30 days within which to file a corrected petition with the supervising administrative law judge.

In conformity with the Tax Appeals Tribunal Rules of Practice and Procedure, § 3000.2 (c)(1), a power of attorney is required whenever a petitioner acts through a representative. An individual will not be recognized as the representative of a taxpayer until a power of attorney in proper form is filed with the Division of Tax Appeals. In this case, the wrong power of attorney form, individual power of attorney instead of corporate power of attorney, has been attached to the petition. Additionally, there is no title on the power of attorney form. Since the petition was signed by a representative under an invalid power of attorney, then the petition is invalid.

Pursuant to 20 NYRCC 3000.9, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on December 8, 2014 informing the parties of the bases for the intended dismissal.

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
February 26, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge

