

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :

of :

EDWARD & JACQUELINE WALKER :

DETERMINATION

DTA NO. 826556

for Redetermination of a Deficiency or for Refund :
of New York State Personal Income Tax under :
Article 22 of the Tax Law for the Years 2008 :
and 2010. :

The protest of a notice of deficiency issued under Article 22 of the Tax Law must be filed within ninety (90) days following the issuance of the notice (*see* Tax Law § 2006.4).

Here, the Notice of Deficiency (Assessment No. L-039133249) appears to have been issued April 30, 2013, however the petition was not filed with the Division of Tax Appeals until October 2, 2014, or five hundred twenty (520) days later. A second Notice of Deficiency (Assessment No. L-040961264) appears to have been issued May 28, 2014, however the petition was not filed with Division of Tax Appeals until October 2, 2014, or one hundred twenty seven (127) days later.

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
June 11, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge