

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
CHRISTOPHER BANKS : **DETERMINATION**
for Revision of a Determination or for Refund :
of Sales and Use Taxes under Articles 28 : DTA NO. 826598
and 29 of the Tax Law for the Period ending :
August 31, 2010. :

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, petitioner filed a petition in protest of one notice of determination (L-035300793-2).

The notice of determination, Assessment No. L-035300793-2, was issued to petitioner on January 13, 2011. However, the petition was not filed with the Division of Tax Appeals until October 29, 2014, or one thousand three hundred and eighty five (1,385) 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 18, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge