

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
AARON A. WOODWARD : **DETERMINATION**
 : DTA NO. 826786
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 2005 :
through 2008. :

Pursuant to § 170(h) of the Tax Law, a petition must be filed within thirty (30) days from the date a statutory notice is issued, when fraud penalty is asserted.

Here, the Notice of Deficiency (Assessment No. L-042166785) was issued on November 13, 2014, however the petition was not filed with the Division of Tax Appeals until February 11, 2015, or ninety (90) 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