

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
RONALD & BARBARA DISCENZA	:	DETERMINATION
for Redetermination of a Deficiency or for Refund	:	DTA NO. 826808
of New York State Personal Income Tax under	:	
Article 22 of the Tax Law for the Year 2008.	:	

Pursuant to § 170(3-a)(h)(iii) of the Tax Law, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition filed in excess of thirty (30) days following the issuance of a BCMS conciliation order.

In this case, the conciliation order, CMS No. 261398, was issued to petitioners on November 21, 2014. However, the petition in this matter was not filed with the Division of Tax Appeals until February 12, 2015, or eighty three (83) 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
August 6, 2015

Daniel J. Ranalli
Supervising Administrative Law Judge