

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	
<b>LUIS L. CALIXTO-SALAS</b>	:	<b>DETERMINATION</b>
for Revision of a Determination or for Refund of	:	DTA NO. 826813
NYS and NYC Personal Income Tax under	:	
Articles 22 of the Tax Law and the New	:	
York City Administrative Code for the Year 2008.	:	

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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 correct form required, 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, § 3000.3(b)(5) and (8), the petition shall contain separately numbered paragraphs stating, in clear and concise terms, each and every error which the petitioner alleges has been made by the division, bureau or unit, together with a statement of the facts upon which the petitioner relies to establish each said error and for the sole purpose of establishing the timeliness of the petition, a legible copy of any statutory notice being protested. Here, the petition did not contain the above information.

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  
 July 9, 2015

/s/ Daniel J. Ranalli  
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 Supervising Administrative Law Judge