

STATE OF NEW YORK

DIVISION OF TAX APPEALS

|   |   |                      |
|---|---|----------------------|
| In the Matter of the Petition                     | : |                      |
| of  | : |                      |
| <b>SOUTHPORT LANE</b>                             | : | <b>DETERMINATION</b> |
| <b>MANAGEMENT, LLC</b>                            | : |                      |
| for Redetermination of a Deficiency or for Refund | : | DTA NO. 826843       |
| of New York State Personal Income Tax under       | : |                      |
| Article 22 of the Tax Law for the Period Ended    | : |                      |
| June 30, 2013.                                    | : |                      |

Pursuant to § 173-a(2) of the Tax Law, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice and Demand for Payment of Tax Due.

In this case, petitioner filed a petition in protest of a Notice and Demand (Assessment No. L-041130201). No hearing rights exist to protest a Notice and Demand, therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

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  
Supervising Administrative Law Judge