

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
ISAAC M. BILLER	:	DETERMINATION
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law.	:	DTA NO. 826848

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 form required by this section, 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.

The petition filed on or about January 30, 2015 did not contain a copy of two of the statutory notices (Assessment Nos. L-042393745 and L-042393747) being protested as required by § 3000.3(b)(8) of the Rules of Practice and Procedure of the Tax Appeals Tribunal (20 NYCRR 3000.3).

Pursuant to 20 NYCRR 3000.3(d)(2), where the petitioner fails to serve a corrected petition within the time prescribed in 20 NYCRR 3000.3(d)(1), the supervising administrative law judge will issue a determination dismissing the 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