

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :  
of :  
**ROLAND & REBECCA DIB** : **DETERMINATION**  
: DTA NO. 826908  
for Redetermination of a Deficiency or for Refund :  
of New York State Personal Income Tax under :  
Article 22 of the Tax Law for the Year 2012. :  
\_\_\_\_\_ :

Pursuant to § 2006.4 of the Tax Law, a petition must be filed within ninety (90) days from the date a statutory notice is issued.

Here, the Notice of Deficiency (Assessment No. L-042366044-6) was issued January 14, 2015, however the petition was not filed with the Division of Tax Appeals until April 16, 2015, or ninety two (92) days later.

Pursuant to 20 NYCRR 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, a party shall have thirty (30) days from the date of this Notice to submit written comments on the proposed dismissal.

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  
October 1, 2015

/s/ Daniel J. Ranalli  
Supervising Administrative Law Judge