

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :

of :

MULTI-PIPING, INC. :

DETERMINATION

for Redetermination of a Deficiency or for
Refund of Personal Income Tax under Article
22 of the Tax Law for the Periods ended
March 31, 2011, June 30, 2009,
September 30, 2009, December 31, 2009,
March 31, 2010, June 30, 2010,
September 30, 2010, and December 31, 2010.

DTA NO. 826955

Pursuant to sections 681(b) and 689(b) of the Tax Law, the protest of a statutory notice that has been issued to a taxpayer under Article 22 of the Tax Law is commenced by the timely filing of a petition with the Division of Tax Appeals (20 NYCRR 3000.3[c]). Such petition must include a copy of the statutory notice under protest (*see* 20 NYCRR 3000.3[b][8]). With respect to Article 22 of the Tax Law, this requirement will be satisfied by the petitioner’s provision of a copy of either a notice of deficiency or a refund denial (*see* Tax Law § 681; 20 NYCRR 3000.1[k]). In addition, Tax Law § 173-a(2) specifically provides, inter alia, that a taxpayer is not entitled to a hearing before the Division of Tax Appeals with respect to the issuance of a notice and demand.

The petition in this matter appears to have been filed in protest of eight Notices and Demands for Payment of Tax Due, Assessment Nos. L-036349123-4, L-035676432-9, L-035676433-8, L-035676434-7, L-035676435-6, L-035676436-5, L-035676437-4, and L-035676438-3 issued on July 13, 2011 and April 21, 2011, respectively. These notices are insufficient to confer jurisdiction upon the Division of Tax Appeals to consider the merits of 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
August 20, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge