

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :

of :

JUMIKO GARDUNO :

DETERMINATION

DTA NO. 826957

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

The protest of a notice of deficiency issued under Article 22 of the Tax Law must be filed within ninety (90) days following the issuance of the notice (*see* Tax Law § 689[b]).

Here, the notices of deficiency (Assessment Nos. L-039506642-6, L-039506643-5, L-039506644-4, L-039506645-3, L-039506646-2, L-039506647-1, L-039506648-9, and L-039506649-8) were issued on June 5, 2013, however the petition was not filed with the Division of Tax Appeals until May 8, 2015, or seven hundred and two (702) days later.

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 8, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge