STATE OF NEW YORK

DIVISION OF TAX APPEALS
_____

In the Matter of the Petition	:	
of	:	
LAZARUS AGRAPIDES	:	**DETERMINATION**
for Revision of a Determination or for Refund of Cigarette Tax under Article 20 of the Tax Law for the Years 2006 through 2009.	:	DTA NO. 827299
	:	
_____	:	

   Pursuant to § 3003.3(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 with a statement indicating the requirements with which the petition does not comply, and extend to the petitioner an additional thirty (30) days within which to file a corrected petition with the supervising administrative law judge.

   In conformity with § 3000.3(b)(8) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the petition shall contain a copy of the order of conciliation or statutory notice being protested, and in conformity with § 3000.3(b)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the petition shall contain the amount of tax in controversy. At the time the petition was filed in this case, it appears that neither a notice of deficiency nor a notice of determination had been issued. Therefore, the petition appears to have been filed prematurely.

   Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on April 12, 2016 informing the parties of the basis for the intended dismissal. Petitioner was advised to file a copy of the assessment if one had since been received.

   No response having been received from the petitioner as of this date; therefore,

   IT IS ORDERED, on the supervising 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
   June 2, 2016

              /s/ Daniel J. Ranalli
              Supervising Administrative Law Judge