

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
HEATHER SPIVEY	:	DETERMINATION
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 2014.	:	DTA NO. 827310

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, 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 thirty (30) days within which to file a corrected petition with the supervising administrative law judge.

According to § 3000.3(b)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, a petition shall include the amount of tax in controversy. Pursuant to § 3000.3(b)(5) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, a petition shall also state, in clear and concise terms, each and every error which the petitioner alleges has been made. Additionally, and 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 conciliation order issued or another statutory notice being protested. The petition should also include a date next to the petitioner's signature. Since the petition in this matter fails to state both the amount of tax determined and the amount of tax contested, and also fails to include a copy of the conciliation order or statutory document being protested, among the other mistakes above, the petition is not in proper form.

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 8, 2016 informing petitioner of the basis for the intended dismissal.

No response having been received from the 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
June 2, 2016

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge