

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
GLORIA AMAYA : **DETERMINATION**
 : DTA NO. 827349
for Redetermination of Deficiencies or for Refund :
of New York State Personal Income Tax under :
Article 22 of the Tax Law for the Years :
2006 through 2007. :

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 or a notice of additional tax due.

The petition in this matter was filed in protest of a Notice and Demand for Payment of Tax Due, Assessment No. L-030433655, issued on July 18, 2008 and a Notice of Additional Tax Due, Assessment No. L-034239202 issued on July 2, 2010. These notices are insufficient to confer jurisdiction upon the Division of Tax Appeals to consider the merits of the petition.

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
May 12, 2016

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge