

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
BROOKE MAPLES : DETERMINATION
 : DTA NO. 830379
for Revision of Determinations or for Refund of New York :
State Sales and Use Taxes Under Articles 28 and 29 of the :
Tax Law for the Periods December 1, 2013 through :
February 28, 2014, September 1, 2014 through November :
30, 2014, and March 1, 2015 through November 30, 2015. :
:

Petitioner, Brooke Maples, filed a petition for revision of determinations or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the periods December 1, 2013 through February 28, 2014, September 1, 2014 through November 30, 2014, and March 1, 2015 through November 30, 2015.

The Division of Taxation, by its representative, Amanda Hiller, Esq. (Mary R. Humphrey, Esq., of counsel), brought a motion dated June 14, 2022, seeking summary determination in the above-referenced matter pursuant to sections 3000.5 and 3000.9 (b) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. Petitioner, appearing by Fred Wightman, CPA, did not respond to the Division of Taxation's motion. The 90-day period for issuance of this order commenced on July 15, 2022. Based upon the motion papers, the affidavits and documents submitted therewith, and all pleadings and documents submitted in connection with this matter, Barbara J. Russo, Administrative Law Judge, renders the following determination.

ISSUE

Whether petitioner filed a timely request for a conciliation conference with the Bureau of

Conciliation and Mediation Services following the issuance of notices of determination for the periods December 1, 2013 through February 28, 2014, September 1, 2014 through November 30, 2014, and March 1, 2015 through November 30, 2015.

FINDINGS OF FACT

1. The subject of the motion of the Division of Taxation (Division) is the timeliness of petitioner's protest of notices of determination, number L-046450712 for the period September 1, 2015 through November 30, 2015, number L-046450713 for the period June 1, 2015 through August 31, 2015, number L-046450714 for the period March 1, 2015 through May 31, 2015, number L-046450715 for the period September 1, 2014 through November 30, 2014, and number L-046450716 for the period December 1, 2013 through February 28, 2014, each dated May 22, 2017 (notices). The notices were addressed to "MAPLES – BROOKE A" at ** W***** Road, Westport, Connecticut 06880-5655 (the Westport, CT, address).¹

2. Petitioner filed a request for conciliation conference (request), dated January 13, 2021, with the Bureau of Conciliation and Mediation Services (BCMS) in protest of the notices. Petitioner's request was mailed on February 10, 2021 and received by BCMS on February 16, 2021.

3. On March 5, 2021, BCMS issued a conciliation order dismissing request (conciliation order) to petitioner. The conciliation order determined that petitioner's protest of the notices was untimely and stated, in part:

“The Tax Law requires that a request be filed within 90 days from the date of the statutory notice. Since the notice(s) was issued on May 22, 2017, but the request was not mailed until February 10, 2021, or in excess of 90 days, the request is late filed.”

¹ The address has been partially redacted for privacy.

4. Petitioner filed a petition with the Division of Tax Appeals in protest of the conciliation order on March 30, 2021.

5. To show proof of proper mailing of the notices, the Division provided the following: (i) an affidavit of Deena Picard, a Data Processing Fiscal Systems Auditor 3 and Acting Director of the Division's Management Analysis and Project Services Bureau (MAPS), dated October 15, 2021; (ii) a certified mail register titled: "Certified Record For Presort Mail – Assessments Receivable" (CMR) postmarked May 22, 2017; (iii) an affidavit of Susan Saccocio, a manager in the Division's mail room, dated October 22, 2021; (iv) a copy of the notices with the associated mailing cover sheets addressed to petitioner at the Westport, CT, address; (v) an affirmation of the Division's attorney, Mary R. Humphrey, dated June 14, 2022; and, (vi) a copy of the petitioner's New York State nonresident and part-year resident personal income tax return (form IT-203) for the year 2013, signed on December 15, 2014, which lists the same address for petitioner as that listed on the notices, except that petitioner's address on the notices includes an additional four zip code digits to petitioner's five-digit zip code. According to the affirmation of Ms. Humphrey, the 2013 income tax return was the last return filed with the Division by petitioner before the notices were issued.

6. The affidavit of Deena Picard, who has been in her current position since May 2017, and a Data Processing Fiscal Systems Auditor 3 since February 2006, sets forth the Division's general practice and procedure for processing statutory notices. Ms. Picard is familiar with the Division's Case and Resource Tracking System (CARTS), which generates statutory notices prior to mailing. As the Acting Director of MAPS, which is responsible for the receipt and storage of CMRs, Ms. Picard is familiar with the Division's past and present procedures as they

relate to statutory notices. Statutory notices are generated from CARTS and are predated with the anticipated date of mailing. Each page of the CMR lists an initial date that is approximately 10 days in advance of the anticipated date of mailing. Following the Division's general practice, this date is manually changed on the first and last page of the CMR to the actual date of mailing of "5/22/17." In addition, as described by Ms. Picard, generally all pages of the CMR are banded together when the documents are delivered into possession of the United States Postal Service (USPS) and remain so when returned to the Division. The pages of the CMR stay banded together unless otherwise ordered. The page numbers of the CMR run consecutively, starting with "PAGE: 1," and are noted in the upper right corner of each page.

7. All notices are assigned a certified control number. The certified control number of each notice is listed on a separate one-page mailing cover sheet, which also bears a bar code, the mailing address and the Departmental return address on the front, and taxpayer assistance information on the back. The certified control number is also listed on the CMR under the heading entitled "CERTIFIED NO." The CMR lists each notice in the order the notices are generated in the batch. The assessment numbers are listed under the heading "REFERENCE NO." The names and addresses of the recipients are listed under "NAME OF ADDRESSEE, STREET, AND P.O. ADDRESS."

8. The May 22, 2017 CMR consists of 29 pages and lists 312 certified control numbers along with corresponding assessment numbers, names and addresses. Ms. Picard notes that the copy of the CMR has been redacted to preserve the confidentiality of information relating to taxpayers who are not involved in this proceeding. A USPS representative affixed a postmark, dated May 22, 2017 to each page of the CMR, initialed each page, and initialed, wrote and

circled the number “312” on the last page next to the heading “TOTAL PIECES RECEIVED AT POST OFFICE”.

9. Page 1 of the CMR indicates that a notice of determination with certified control number 7104 1002 9730 0132 0264 and assessment ID number L-046450712, was mailed to petitioner at the Westport, CT, address listed on the notice. The corresponding mailing cover sheet, attached to the Picard affidavit as exhibit “B,” bears this certified control number and petitioner’s name and address as noted. Page 2 of the CMR indicates that notices of determination with certified control numbers 7104 1002 9730 0132 0271, 7104 1002 9730 0132 0288, 7104 1002 9730 0132 0295, and 7104 1002 9730 0132 0301, and assessment ID numbers L-046450713, L-046450714, L-046450715, and L-046450716, respectively, were mailed to petitioner at the Westport, CT, address listed on the notices. The corresponding mailing cover sheets, attached to the Picard affidavit as exhibit “B,” bear these certified control numbers and petitioner’s name and address as noted.

10. The affidavit of Susan Saccocio describes the general operations and procedures of the Division’s mail room. Ms. Saccocio has been a manager in the mail room since 2017 and has been employed there since 2012 and, as a result, is familiar with the practices of the mail room with regard to statutory notices. The mail room receives the notices and places them in an “Outgoing Certified Mail” area. Ms. Saccocio confirms that a mailing cover sheet precedes each notice. A staff member retrieves the notices and mailing cover sheets and operates a machine that puts each notice and mailing cover sheet into a windowed envelope. Staff members then weigh, seal and place postage on each envelope. The first and last pieces of mail are checked against the information contained on the CMR. A clerk then performs a random review of 30 or fewer pieces listed on the CMR by checking those envelopes against the

information contained on the CMR. A staff member then delivers the envelopes and the CMR to one of the various USPS branches located in the Albany, New York, area. A USPS employee affixes a postmark and also places his or her initials or signature on the CMRs, indicating receipt by the post office. The USPS employee initialed the last page of the CMR and affixed a postmark to each page of the CMR. The mail room further requests that the USPS either circle the total number of pieces received or indicate the total number of pieces received by writing the number on the CMR. A review of the CMR indicates that the USPS employee complied with this request by writing and circling the number of pieces received on the CMR.

11. According to the affidavits submitted, copies of the notices were properly mailed to petitioner at the Westport, CT, address on the date indicated as claimed.

CONCLUSIONS OF LAW

A. As noted, the Division brings a motion for summary determination under section 3000.9 (b). A motion for summary determination “shall be granted if, upon all the papers and proof submitted, the administrative law judge finds that it has been established sufficiently that no material and triable issue of fact is presented” (20 NYCRR 3000.9 [b] [1]).

B. Section 3000.9 (c) of the Rules provides that a motion for summary determination is subject to the same provisions as a motion for summary judgment pursuant to CPLR 3212. “The proponent of a summary judgment motion must make a prima facie showing of entitlement to judgment as a matter of law, tendering sufficient evidence to eliminate any material issues of fact from the case” (*Winegrad v New York Univ. Med. Ctr.*, 64 NY2d 851, 853 [1985], citing *Zuckerman v City of New York*, 49 NY2d 557, 562 [1980]). As summary judgment is the procedural equivalent of a trial, it should be denied if there is any doubt as to the existence of a triable issue or where the material issue of fact is “arguable” (*Glick & Dolleck, Inc. v Tri-Pac*

Export Corp., 22 NY2d 439, 441 [1968]; *Museums at Stony Brook v Vil. of Patchogue Fire Dept.*, 146 AD2d 572 [2d Dept 1989]). “If material facts are in dispute, or if contrary inferences may be drawn reasonably from undisputed facts,” then a full trial is warranted and the case should not be decided on a motion (*Gerard v Inglese*, 11 AD2d 381, 382 [2d Dept 1960]). “To defeat a motion for summary judgment, the opponent must . . . produce ‘evidentiary proof in admissible form sufficient to require a trial of material questions of fact on which he rests his claim’” (*Whelan v GTE Sylvania*, 182 AD2d 446, 449 [1st Dept 1992], citing *Zuckerman*).

C. Petitioner did not respond to the Division’s motion. Accordingly, petitioner is deemed to have conceded that no question of fact requiring a hearing exists (*see Kuehne & Nagel v Baiden*, 36 NY2d 539 [1975]; *John William Costello Assocs. v Standard Metals Corp.*, 99 AD2d 227 [1st Dept 1984], *appeal dismissed* 62 NY2d 942 [1984]). Petitioner has presented no evidence to contest the facts alleged in the Picard and Saccocio affidavits or the affirmation of Ms. Humphrey; consequently, those facts are deemed admitted (*Kuehne & Nagel v Baiden*, at 544; *Whelan v GTE Sylvania*).

D. A taxpayer may protest a notice of determination by filing a petition for a hearing with the Division of Tax Appeals within 90 days from date of mailing of such notice (*see* Tax Law § 1138 [a] [1]). Alternatively, a taxpayer may contest a notice by filing a request for a conciliation conference with BCMS “if the time to petition for such a hearing has not elapsed” (Tax Law § 170 [3-a] [a]). It is well established that the 90-day statutory time limit for filing either a petition or a request for a conciliation conference is strictly enforced and that, accordingly, protests filed even one day late are considered untimely (*see e.g. Matter of American Woodcraft*, Tax Appeals Tribunal, May 15, 2003; *Matter of Maro Luncheonette*, Tax Appeals Tribunal, February 1, 1996). This is because, absent a timely protest, a notice of

determination becomes a fixed and final assessment and, consequently, the Division of Tax Appeals is without jurisdiction to consider the substantive merits of the protest (*see Matter of Lukacs*, Tax Appeals Tribunal, November 8, 2007; *Matter of Sak Smoke Shop*, Tax Appeals Tribunal, January 6, 1989).

E. Where, as here, the timeliness of a request for conciliation conference is at issue, the initial inquiry is whether the Division has carried its burden of demonstrating the fact and date of the mailing to petitioner's last known address (*see Matter of Katz*, Tax Appeals Tribunal, November 14, 1991). To meet its burden, the Division must show proof of a standard procedure used by the Division for the issuance of statutory notices by one with knowledge of the relevant procedures, and must also show proof that the standard procedure was followed in this particular instance (*see Matter of Katz; Matter of Novar TV & Air Conditioner Sales & Serv.*, Tax Appeals Tribunal, May 23, 1991).

F. Here, the Division has offered proof sufficient to establish the mailing of the notices to petitioner's last known address on May 22, 2017. The CMR has been properly completed and therefore constitutes highly probative documentary evidence of both the date and fact of mailing (*see Matter of Rakusin*, Tax Appeals Tribunal, July 26, 2001). The affidavits submitted by the Division adequately describe the Division's general mailing procedure as well as the relevant CMR and thereby establish that the general mailing procedure was followed in this case (*see Matter of DeWeese*, Tax Appeals Tribunal, June 20, 2002). Further, the address on the mailing cover sheets and CMR conform with the address listed on petitioner's 2013 personal income tax return which satisfies the "last known address" requirement.² It is thus

² While it is noted that the Division added four additional zip code digits to petitioner's zip code as reflected on her 2013 personal income tax return filed, such a difference is deemed inconsequential (*see Matter of*

concluded that the Division properly mailed the notices on May 22, 2017, and the statutory 90-day time limit to file either a request for conciliation conference with BCMS or a petition with the Division of Tax Appeals commenced on that date (Tax Law §§ 170 [3-a] [a]; 1138 [a] [1]). Since the BCMS conciliation conference request form was not filed until February 10, 2021, or in excess of 90 days from the issuance of the May 22, 2017 notices, the request is untimely, and the Division of Tax Appeals is without jurisdiction to provide a hearing to address the merits of notices.

G. The Division's motion for summary determination is hereby granted, the petition of Brooke Maples is denied and the March 5, 2021 conciliation order dismissing petitioner's request is sustained.

DATED: Albany, New York
October 13, 2022

/s/ Barbara J. Russo
ADMINISTRATIVE LAW JUDGE

Perk, Tax Appeals Tribunal, December 13, 2001; *Matter of Combemale*, Tax Appeals Tribunal March 31, 1994). Moreover, petitioner does not contend that the notices were improperly addressed, nor does she dispute receipt of the notices. As such, it is deemed admitted that the address on the notices was petitioner's last known address.