

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
GARNET BROOKS : DETERMINATION
for Redetermination of a Deficiency or for Refund : DTA NO. 830844
of New York State Personal Income Tax under
Article 22 of the Tax Law for the Years :
2017 through 2019. :
_____:

Petitioner, Garnet Brooks, filed a petition for redetermination of a deficiency or for refund of New York State personal income tax under article 22 of the Tax Law for the years 2017 through 2019.

On November 7, 2022, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition pursuant to 20 NYCRR 3000.9 (a) (4). The Division of Taxation, appearing by Amanda Hiller, Esq. (Daniel Schneider, Esq., of counsel), submitted a letter in support of the dismissal. Petitioner, appearing pro se, did not submit a response by December 7, 2022, which date began the 90-day period for issuance of this determination. After due consideration of the documents submitted, Donna M. Gardiner, Acting Supervising Administrative Law Judge, renders the following determination.

ISSUE

Whether the Division of Tax Appeals lacks jurisdiction over the petition.

FINDINGS OF FACT

1. Petitioner, Garnet Brooks, filed a petition with the Division of Tax Appeals on January 31, 2022.

2. The petition does not include a statutory notice or conciliation order issued to petitioner.
3. On March 10, 2022, a written request was made by the Division of Tax Appeals to petitioner, requesting that he provide a copy of the statutory notice being protested.
4. Petitioner did not provide the statutory notice.
5. On November 7, 2022, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition. The notice stated, in sum, that the petition is in improper form and the Division of Tax Appeals lacks jurisdiction to review it.
6. In response to the notice of intent to dismiss petition, the Division of Taxation (Division) submitted a letter on December 8, 2022 stating:

“[t]he Division is in receipt of the Notice of Intent to Dismiss the petition in the above referenced matter. As the petition submitted was not in proper form, as required by 20 NYCRR 3000.3 and Tax Law § 2008 because the petitioner neglected to include a copy of the statutory notice or conciliation order issued to petitioner the Division is in agreement with the proposed dismissal.”
7. Petitioner did not submit a response to the notice of intent to dismiss petition.

CONCLUSIONS OF LAW

A. The Division of Tax Appeals is a forum of limited jurisdiction (Tax Law § 2008; *Matter of Scharff*, Tax Appeals Tribunal, October 4, 1990, *revd on other grounds sub nom New York State Dept. of Taxation and Fin. v Tax Appeals Trib.*, 151 Misc 2d 326 [Sup Ct, Albany County 1991, Keniry, J.]). Its power to adjudicate disputes is exclusively statutory (*id.*). The Division of Tax Appeals is authorized “[t]o provide a hearing as a matter of right, to any petitioner upon such petitioner’s request . . . unless a right to such hearing is specifically provided for, modified or denied by another provision of this chapter” (Tax Law § 2006 [4]).

All proceedings in the Division of Tax Appeals “shall be commenced by the filing of a petition . . . protesting any written notice of the division of taxation which has advised the petitioner of a tax deficiency, a determination of tax due, a denial of a refund or credit application . . . or any other notice which gives a person a right to a hearing” (Tax Law § 2008 [1]).

B. Pursuant to 20 NYCRR 3003.3 (b) (8), a petition shall contain, “for the sole purpose of establishing the timeliness of the petition, a legible copy of the order of the conciliation conferee if issued; if no such order was previously issued, a legible copy of any other statutory notice being protested.” In this case, no statutory notice was attached.

C. A written request was made to petitioner, on March 10, 2022, asking him to supply a statutory notice. He failed to do so. Where petitioner fails to correct the petition within the time prescribed, the Supervising Administrative Law Judge will issue a notice of intent to dismiss petition (*see* 20 NYCRR 3000.3 [d]). Such notice of intent was issued on November 7, 2022. Petitioner failed to respond to the notice of intent.

As petitioner failed to attach a notice contemplated by Tax Law § 2008, the Division of Tax Appeals lacks jurisdiction of the subject matter of the petition and dismissal is warranted (*see* 20 NYCRR 3000.3 [d]; 3000.9 [a] [4] [i]; *see Matter of Richardson*, Tax Appeals Tribunal, November 17, 2022).

D. It is ORDERED, on the motion of the acting supervising administrative law judge, that the petition is hereby dismissed with prejudice as of this date.

DATED: Albany, New York
April 27, 2023

/s/ Donna M. Gardiner
ACTING SUPERVISING ADMINISTRATIVE LAW JUDGE