

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
ESTATE OF FRANCIS W. LOOS	:	DETERMINATION DISMISSING 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 Year 2020.	:	DTA NO. 831223

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]), to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]), to file an executed power of attorney form, if represented (*see* 20 NYCRR 3000.2 [c] [1]), and to receive special permission, if an appointed representative is not licensed to practice in this jurisdiction (*see* 20 NYCRR 3000.2 [a] [4]).

On April 10, 2023, the Division of Tax Appeals made a written request for a copy of the statutory notice, for an executed power of attorney form, and the special permission letter for any representative. To date, petitioner has not provided any of the documentation requested.

With no response received from petitioner, pursuant to 20 NYCRR 3000.3 (d) (2),

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

DATED: Albany, New York
March 21, 2024

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge