

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	DETERMINATION DISMISSING PETITION
<b>STEVEN G. RESZKA AND CECILE RESZKA</b>	:	
		DTA NO. 831311
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 2021.	:	

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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. Petitioners are required to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]) and a taxpayer identification number (*see* 20 NYCRR 3000.3 [b] [10]).

On August 3, 2023, the Division of Tax Appeals made a written request to petitioners to provide a copy of the statutory notice and to provide a taxpayer identification number. To date, petitioners have not provided the missing information.

Therefore, with no response received from petitioners as of this date, 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  
May 1, 2025

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