

STATE OF NEW YORK

DIVISION OF TAX APPEALS

	:	
In the Matter of the Petition	:	
	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
<b>INFORMATION PROFESSIONALS INC.</b>	:	
	:	DTA NO. 831467
for Redetermination of a Deficiency or for Refund	:	
of Pass-Through Entity Tax under Article 24-A	:	
of the Tax Law for the Year 2022.	:	
	:	

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 provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On May 21, 2024, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice. To date, petitioner has not provided the notice.

Therefore, 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  
July 17, 2025

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