

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
SEAN FELDA	:	DISMISSING PETITION
for Redetermination of a Deficiency or for Refund	:	DTA NO. 831560
of New York State Personal Income Tax under		
Article 22 of the Tax Law for the Year 2019.	:	

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]) and to provide a taxpayer identification number (*see* 20 NYCRR 3000.3 [b] [10]).

On June 3, 2024, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice and for his taxpayer identification number. To date, petitioner has not provided the requested information.

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
December 30, 2025

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