STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition of **LISETTE RODRIGUEZ** for Redetermination of a Deficiency or for Refund of New York State and New York City Personal Income Taxes under Article 22 of the Tax Law and the Administrative Code of the City of New York for the Year 2022.	:	DETERMINATION DISMISSING PETITION DTA NO. 831627

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 April 11, 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 it.

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
September 04, 2025

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