

STATE OF NEW YORK

DIVISION OF TAX APPEALS

	:	
In the Matter of the Petition	:	
	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
<b>DONALD A. AND CAROL E. RUSSER</b>	:	
	:	DTA NO. 851011
for Redetermination of a Deficiency or for Refund	:	
of New York State Personal Income Tax under	:	
Article 22 of the Tax Law.	:	
	:	

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]).

On October 30, 2024, the Division of Tax Appeals made a written request to petitioners for a copy of the statutory notice. To date, petitioners have not provided it.

Therefore, with no response received from petitioners, 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  
October 2, 2025

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