

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
JEREMY A. MILOSZEWICZ	:	DETERMINATION
AND LILI A. CALAHAN	:	DISMISSING PETITION
	:	DTA NO. 851079
for Redetermination of a Deficiency or for Refund	:	
of New York State Personal Income Tax under	:	
Article 22 of the Tax Law and of the Metropolitan	:	
Commuter Transportation Mobility Tax under	:	
Article 23 of the Tax Law for the Year 2021.	:	

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 sign the petition (*see* 20 NYCRR 3000.3 [b] [7]) and to provide a taxpayer identification number (*see* 20 NYCRR 3000.3 [b] [10]).

On September 13, 2024, the Division of Tax Appeals made a written request for petitioners to sign the petition and to provide a taxpayer identification number for Ms. Calahan. To date, petitioners have not provided the missing information.

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 9, 2025

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