

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of : DETERMINATION
JERMAINE SHARP : DISMISSING PETITION
DTA NO. 851343
for Redetermination of a Deficiency or for Refund :
of New York State Personal Income Tax under :
Article 22 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 taxpayer identification number (*see* 20 NYCRR 3000.3 [b] [10]) and to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]).

On October 29, 2024, the Division of Tax Appeals sent to petitioner form TA-100, petition, and form TA-105, power of attorney, and requested that the forms be completed and returned within 15 days. To date, petitioner has not provided the completed forms.

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
March 12, 2026

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