

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
SALVATORE FICHERA AND	:	DETERMINATION
RYOKO MAEBAYASH-FICHERA	:	DISMISSING PETITION
	:	DTA NO. 851511
for Redetermination of Deficiencies or for Refund	:	
of New York State Personal Income Tax under	:	
Article 22 of the Tax Law for the Years 2019 and	:	
2020.	:	

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 February 25, 2025, the Division of Tax Appeals made a written request to petitioners for copies of the statutory notices. To date, petitioners have not provided them.

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
April 23, 2026

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