STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition of **BIANCA M. BEAM** 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 2023.	DETERMINATION DISMISSING PETITION DTA NO. 851687

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]) and to sign the petition (***see*** 20 NYCRR 3000.3 [b] [7]). In this case, the petition was signed by someone who was not authorized to represent petitioner at the Division of Tax Appeals without requesting permission from the Tax Appeals Tribunal (***see*** 20 NYCRR 3000.2 [a] [4]).

On March 31, 2025, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice and for the desired representative to seek special permission to represent petitioner at the Division of Tax Appeals. To date, petitioner has not provided the missing information.

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 29, 2026

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