

STATE OF NEW YORK  
TAX APPEALS TRIBUNAL

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In the Matter of the Petition	:	
of	:	
<b>ROBERT CHAMBERLIN</b>	:	ORDER AND OPINION
	:	DTA No. 806195
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article 22	:	
of the Tax Law and under Chapter 17 of Title 11	:	
of the Administrative Code of the City of New	:	
York for the Year 1983.	:	

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On February 29, 1992 petitioner Robert Chamberlin, 81 Columbia Street, #3C, New York, New York 10002 made a motion to this Tribunal for leave to reargue in the Matter of Chamberlin (Tax Appeals Tribunal, January 30, 1992).

***ORDER***

Upon reading the submission of petitioner in support of his motion, dated February 28, 1992, the covering letter filed therewith, the response of the Division of Taxation (Carroll R. Jenkins, Esq., of counsel) dated March 9, 1992 in opposition to the motion, the reply of petitioner dated March 18, 1992 and the sur-reply of the Division dated March 24, 1992, and due deliberation having been had thereon,

NOW, on the motion of Robert Chamberlin, petitioner, it is

ORDERED that said motion be and the same is hereby denied.

***OPINION***

In Chamberlin (*supra*), this Tribunal decided that petitioner's bad debt deduction claimed on his 1983 New York State income tax return would be disallowed since the income that was the subject of the bad debt was not included as income in either petitioner's 1983 return or any prior year's return (26 CFR 1.166-1[e]).

There is no specific statutory authority authorizing this Tribunal to reconsider its decisions. In the absence of such a statute, our authority, as a quasi-judicial body, to reconsider our own decisions is limited (Matter of Evans v. Monaghan, 306 NY 312, 322; Matter of Gonzales v. Jones, 115 AD2d 849, 495 NYS2d 802).

The decision in Chamberlin was reached after a thorough review of the entire record in the matter. The motion before us indicates no circumstances which would allow this Tribunal to reconsider its decision.

Accordingly, the motion is denied.

DATED: Troy, New York  
April 23, 1992

/s/John P. Dugan  
John P. Dugan  
President

/s/Francis R. Koenig  
Francis R. Koenig  
Commissioner

/s/Maria T. Jones  
Maria T. Jones  
Commissioner