

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
ANTHONY DICHIARA :
for Revision of Determinations or for Refund : **DETERMINATION**
of Sales and Use Taxes under Articles 28 : DTA NO. 826304
and 29 of the Tax Law for the Period March 1, :
2013 through February 12, 2014 and 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 2013. :

Pursuant to § 173-a(3)(c) and § 173-a(2) of the Tax Law, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice and Demand for Payment of Tax Due.

In this case, petitioner filed a petition in protest of five notices and demands (Assessment Nos. L-040811115, L-040811116, L-040811117, L-040814614 and L-040671079). No hearing rights exist to protest a Notice and Demand, therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

Also attached to the petition were warrants and a Consolidated Statement of Tax Liabilities containing a number of other assessments. Each of these assessments have previously been petitioned (DTA No. 825950) and dealt with in a prior order (*see Matter of DiChiara*, Division of Tax Appeals, December 18, 2014).

No response having been received from petitioner as of this date; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
December 10, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge