

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition :
of : DETERMINATION
CHARLES MALTBIE : DISMISSING PETITION
 : DTA NO. 831274
for Revision of a Determination or for Refund :
of Sales and Use Taxes under Articles 28 and 29 of :
the Tax Law for the Period March 1, 2020 :
through November 30, 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. Petitioner is required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]). In this case, it was signed by Kathleen Zeaser, an unqualified representative.

On June 9, 2023, the Division of Tax Appeals made a written request to petitioner, with a copy to Ms. Zeaser, for him to sign the petition, since Ms. Zeaser was not qualified to represent him before the Division of Tax Appeals. To date, petitioner has not signed the petition.

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 5, 2024

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