

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
MARTIN B. GRAF	:	DETERMINATION
	:	DISMISSING
	:	PETITION
for Redetermination of a Deficiency or for Refund	:	
of New York State Personal Income Tax under	:	DTA NO. 831341
Article 22 of the Tax Law for the Year 2021.	:	

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]).

Attached to the petition was a notice of deficiency, bearing assessment number L-057870375, issued by the Division of Taxation to petitioner for the tax years 2019 and 2020. A separate DTA number was assigned to address this notice of deficiency, and that petition will be addressed in due course.

Also attached to the petition was a response to taxpayer inquiry letter, dated March 17, 2023, from the Division of Taxation to petitioner advising him that a notice of deficiency, bearing assessment number L-052916367, issued to him for the tax year 2021 has been cancelled. Therefore, there is no liability remaining for the tax year 2021.

Therefore, with nothing remaining in controversy for the year 2021,

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

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