

STATE OF NEW YORK

DIVISION OF TAX APPEALS

	:	
In the Matter of the Petition	:	
	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
<b>MICHAEL AND LESLIE MILLS</b>	:	
	:	DTA NO. 831470
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 2019.	:	
	:	

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. Petitioners or their representative are required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]). In this case, it was signed by Kevin Reinhart, but a power of attorney did not accompany the petition (*see* 20 NYCRR 3000.2 [c]).

On May 21, 2024, the Division of Tax Appeals made a written request to petitioners for a duly-executed power of attorney form or for them to sign the petition. To date, petitioners have not provided the requested information.

Therefore, with no response received from petitioners, 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  
July 17, 2025

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