

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
JOSHUA BEN-SHIMON : **DETERMINATION**
AND TAMARA FUZAILOV : **DISMISSING**
 : **PETITION**
for Redetermination of a Deficiency or for Refund : DTA NO. 831512
of New York State Personal Income Tax under :
Article 22 of the Tax Law for the Years 2021 and :
2022. :
:

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 are required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]) and to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On May 22, 2024, the Division of Tax Appeals made a written request to petitioners for a copy of the statutory notice and to sign the petition. To date, petitioners have not provided the missing information.

Therefore, with no response received from petitioners as of this date, 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
November 14, 2024

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