

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
VALOR MANAGEMENT LP	:	DETERMINATION DISMISSING PETITION
for Redetermination of a Deficiency or for Refund of Pass-Through Entity Tax under Article 24-A of the Tax Law for the Year 2022.	:	DTA NO. 850941

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 a person who was not qualified to appear before the Division of Tax Appeals without being granted special permission from the Tax Appeals Tribunal (*see* 20 NYCRR 3000.2 [a] [4]).

On September 11, 2024, the Division of Tax Appeals made a written request for petitioner to sign the return or for the person who signed the petition to seek special permission from the Tax Appeals Tribunal to appear on petitioner's behalf. To date, petitioner has not provided the requested information.

Therefore, 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
February 5, 2026

/s/ Donna M. Gardiner

Donna M. Gardiner
Supervising Administrative Law Judge