

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
YISEL HERNANDEZ SANTANA	:	DETERMINATION DISMISSING PETITION
for Redetermination of a Deficiency or for Refund of New York State Personal Income Tax under Article 22 of the Tax Law for the Years 2020 through 2023.	:	NO. 851013

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]).

On September 6, 2024, the Division of Tax Appeals made a written request for petitioner to sign the petition. To date, petitioner has not signed it.

Therefore, with no response received, 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
January 29, 2026

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