

STATE OF NEW YORK

DIVISION OF TAX APPEALS

---

In the Matter of the Petition	:	
	:	
of	:	
	:	
<b>EDWARD LANG AND JENNIFER PRICE</b>	:	<b>ORDER</b>
	:	<b>DTA NO. 829318</b>
for Redetermination of a Deficiency or for Refund of	:	
Personal Income Tax under Article 22 of the Tax Law	:	
for the Year 2015.	:	

---

Petitioners, Edward Lang and Jennifer Price, filed a petition for redetermination of a deficiency or for refund of personal income tax under article 22 of the Tax Law for the year 2015.

A hearing on the petition was scheduled before Jessica DiFiore, Administrative Law Judge, at the offices of the Division of Tax Appeals, Agency Building 1, 2nd Floor, Empire State Plaza, in Albany, New York 12223 on Friday, May 21, 2021 at 10:00 a.m. Notice of said hearing was given to petitioners. Petitioners did not appear. The Division of Taxation, by Amanda Hiller, Esq. (Colleen McMahon, Esq., of counsel), moved for a default determination denying the petition in above-captioned matter pursuant to section 3000.15 (2) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. The 90-day period for issuance of this order commenced on May 21, 2021.

WHEREAS, a prehearing conference call was scheduled on February 21, 2021 at 10 a.m. Petitioners did not appear for the call. The Division appeared by Colleen McMahon. During the call, a hearing was scheduled to take place in Albany, New York, on Friday, May 21, 2021, beginning at 10 a.m.

WHEREAS, by letter to the parties dated February 19, 2021, the undersigned inadvertently stated that the hearing would be held Cisco Webex on May 21, 2021, beginning at 10:00 a.m., instead of in Albany, where it had actually been scheduled.

WHEREAS, the Division of Tax Appeals issued a Notice of Hearing, dated April 13, 2021, stating that the hearing was to be held at the Division of Tax Appeals, Agency Building 1, 2nd Floor, Empire State Plaza, Albany, New York 12223 beginning at 10:00 a.m.

WHEREAS, despite the fact that the petitioners did not appear at the scheduled date and time of the hearing as provided in the notice, because of the risk of confusion created by the undersigned's letter of February 19, 2021,

NOW, it is Ordered that the Division's motion for a default determination is denied, and the matter shall proceed to a newly scheduled hearing in due course.

DATED: Albany, New York

June 10, 2021

/s/ Jessica DiFiore  
ADMINISTRATIVE LAW JUDGE