STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition

of

DETERMINATION
DISMISSING PETITION

DEBORAH AND PHILIP LANGIULLI

DTA NO. 831447

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 provide a copy of the statutory notice that is at issue (*see* 20 NYCRR 3000.3 [b] [8]).

On December 1, 2023, the Division of Tax Appeals made a written request to petitioners for a copy of the statutory notice. To date, petitioners have not provided it.

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 August 29, 2024

/s/ Donna M. Gardiner

Donna M. Gardiner Supervising Administrative Law Judge