STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
KARAN GARG AND ANJALI NIGALAYE	:	DETERMINATION DTA NO. 829955
for Redetermination of a Deficiency or for Refund of New York State and City Personal Income Tax under Article 22 of the Tax Law and the Administrative Code of the City of New York for the Year 2016.	:	
	:	

Petitioners, Karan Garg and Anjali Nigalaye, filed a petition for redetermination of a deficiency or for refund of New York State and City personal income tax under article 22 of the Tax Law and the Administrative Code of the City of New York for the year 2016.

A formal hearing was held before Jessica DiFiore, Administrative Law Judge, in New York, New York, on May 10, 2022, with all briefs to be submitted by November 8, 2022, which date commenced the six-month period for issuance of this determination.[1] Petitioners appeared by Ramesh Sarva, CPA. The Division of Taxation appeared by Amanda Hiller, Esq. (Stephanie M. Lane, Esq., of counsel).

ISSUES

I. Whether the Division of Taxation properly determined that petitioners were domiciled in New York State and City through June 2016.

[1] Pursuant to 20 NYCRR 3000.15 [c] [3], [d] [6], parties that wish to submit briefs are required to do so "within the time restrictions fixed by the administrative law judge." Here, petitioners did not submit an initial brief and submitted their brief in opposition with a postmark date of November 17, 2022, though it was required to be filed by November 8, 2022. Accordingly, such brief was returned and was not considered in rendering this determination.

II. Whether, in the alternative, the Division of Taxation properly accrued the capital gain from petitioners' sale of their membership interest in EPIC Pharma LLC to their resident period.

FINDINGS OF FACT

1. For tax year 2016, petitioners, Karan Garg and Anjali Nigalaye, filed form IT-203, New York State nonresident and part-year resident income tax return (state return), as New York State part-year residents with a filing status of married filing jointly, on April 18, 2017. They did not claim any dependents on this return. Petitioners also filed form 1040 (U.S. individual income tax return) on August 1, 2017. Both returns listed a Jersey City, New Jersey, address for petitioners. On petitioners' state return, petitioners reported that they lived in New York City for five months in 2016 and that they moved out of New York City and State on May 15, 2016.

2. For 2016, petitioners were employed at different medical centers in New York City and allocated all of their wages to New York. Petitioners also reported a large capital gain from the sale of Ms. Nigalaye's membership interest in EPIC Pharma LLC (Epic). However, this gain was not allocated to New York. Petitioners reported that their New York income percentage for 2016 was 3.310 percent and requested a refund of overpaid tax withheld of $21,068.00.

3. The Division of Taxation (Division) selected petitioners' return for audit due to their change of domicile out of New York City.

4. On October 2, 2017, the Division sent Mr. Garg a letter stating that his 2016 income tax return and records were selected for audit. Enclosed with the letter was an Information Document Request (IDR), listing the documents the Division requested for the audit. These documents included any federal audit history, a copy of Mr. Garg's form 1040, a chronological history of his residence and employment, copies of deeds and/or leases for all residences, and information regarding Mr. Garg's relationship with two different apartments located on the same

street in New York, New York.[2] A Nonresident Audit Questionnaire (Questionnaire) was also included.

5. When petitioners did not respond to the letter, the Division sent a second letter on November 8, 2017, enclosing a copy of the first letter.

6. Petitioners' former representative, Joseph Mazziotti, CPA, completed the Questionnaire on Mr. Garg's behalf on February 27, 2018. When asked what was done to change his status from a resident of New York to a nonresident, petitioner responded that he moved from New York to New Jersey and referenced an attached lease. The Questionnaire also asked whether, for 2016, he maintained living quarters in New York and if so, for the address and the dates such living quarters were maintained. Petitioner responded that he did live in New York, provided the address in New York, New York, and wrote that he lived there from January 1, 2016 through May 12, 2016. When asked how many days he was present in New York for work, he stated that he was employed in New York "all year," and wrote that he was a resident from January 1, 2016 through May 12, 2016, and a non-resident from May 13, 2016 through December 31, 2016. Petitioner also wrote that he resided in the apartment in New York, New York until May 12, 2016, and that he lived in Jersey City, New Jersey, beginning on May 12, 2016, and remained there through the end of the year.

7. Petitioners submitted a copy of their lease for their apartment in New Jersey. The lease provided that the term of the lease began on May 12, 2016 and ended on April 30, 2017. It also stated that a deposit of $4,800.00 was received on May 11, 2016. This lease was digitally signed by all parties on May 11, 2016.

[2] The apartment at the second address was purchased by a partnership for petitioners in 2018 and is not relevant to the instant proceeding.

8. Petitioners provided a copy of their credit card statement for the month of May 2016. This statement listed charges through June 5, 2016. A review of the charges from May 15, 2017 through June 5, 2016 established purchases made in New Jersey on May 21, 2016, May 23, 2016, May 24, 2016, and May 26, 2016. On May 21, 2016, petitioners made two purchases for the New Jersey Path Train, each for $20.00. On May 26, 2016, petitioners purchased a New Jersey Portable Train ticket for $26.00. There was also a charge on May 31, 2016, from Newark International Airport. Most of the charges listed on the statement were for purchases made in New York City. At hearing, petitioners testified that they were in Sweden for Memorial Day Weekend.

9. The Division subpoenaed Mr. Garg's cell phone records from Verizon for May 2016. These records reflected phone calls and text messages originating in New Jersey on May 14, 2016. The next time a call or message originated or was received in New Jersey was on May 21, 2016. Calls and texts originated from Jersey City, New Jersey, from 12:42 p.m. until 1:30 p.m. that day. Each night in May, other than the night of May 26, 2016, when petitioners were in Newark, New Jersey, for their trip to Sweden, the last call or text message of the night was made in New York City, and the first message or call the following morning was made from New York City. This remained true until the morning of June 8, 2016, where the first call or message that the day originated in New Jersey. The first and last call or message of the day regularly originated from Hoboken, New Jersey, beginning June 13, 2016.

10. Petitioners submitted emails and a mortgage pre-qualification letter from NJ Lenders Corporation, establishing that they began looking for properties to rent or buy in New Jersey in February and March of 2016.

11. On April 17, 2018, Lisa M. Case, a Tax Auditor I, and the auditor conducting the audit of petitioners' state return, sent Mr. Mazziotti a letter stating that petitioners indicated they moved out of their apartment in New York City on May 15, 2016, but that information from the management company of the apartment stated that the taxpayers moved out on June 3, 2016. Ms. Case requested moving documentation to show when the taxpayers moved out of the New York City residence. This information was never provided. Ms. Case also referenced the gain from the sale of stock in Epic and requested documentation to support the sale, such as all contracts and agreements.

12. Petitioner provided the Division with details surrounding the capital gain from the sale of Ms. Nigalaye's membership interest in Epic to Humanwell Healthcare (Group) Co., Ltd. (Humanwell). Prior to the Membership Interest Agreement (Agreement), Epic and Humanwell had a fully enforceable confidentiality and non-disclosure agreement dated November 23, 2015. Petitioners provided the Division with documents indicating that on March 26, 2016, petitioners were notified that Epic was sold and that they would be receiving income from the sale.

Petitioners supplied the Agreement, dated March 28, 2016, and other documentation related to such transaction. Ms. Nigalaye's membership interest in Epic included 200,000 shares of the company. The Agreement set forth all negotiated terms and conditions, and incorporated the confidentiality and non-disclosure agreements, under which Epic and other related entities would be acquired by Humanwell.

The Agreement included certain conditions of sale that needed to be met for the transaction to be finalized. The purchaser, Humanwell, was required to confirm all its financing needs- and remit all commitment or other related fees- and provide documentation confirming

such to Epic on or before the March 28, 2016, Agreement date. All conditions for finalization of the transaction were completed on or before May 12, 2016.

Schedule I attached to that agreement provided the purchase price percentage for each member of Epic. The sale of shares from Epic was finalized on May 23, 2016. Petitioners submitted a bank statement reflecting that they received a wire transfer from that sale in the amount of $8,280,921.08 on May 24, 2016. The Division found that petitioners reported capital gain from the sale of their shares in Epic was not properly allocated to their period of New York State and City residency.

13. On January 7, 2019, the Division received an email with attached documentation from the management company for petitioners' lease for the New York City apartment, showing that they moved out of their New York City apartment on June 13, 2016.

14. On May 9, 2019, petitioners' representative sent the Division a letter, advising that Ms. Nigalaye worked at Beth Israel Hospital and Mr. Garg worked at Montefiore Hospital, and that their daytime calls or credit card expenses would be from New York City, but their weekend calls and expenses would be in New Jersey, where he asserted they lived beginning May 15, 2016.

15. On October 29, 2019, the Division sent petitioners a letter advising them that an audit of their returns for tax year 2016 has resulted in an increase to the tax amount due of $1,141,012.00. The letter instructed them to sign and return the enclosed consent to field audit adjustment (consent) if they agreed to the proposed liability. It also provided that if they did not respond to the letter, the Division would issue a notice of deficiency. The consent asserted tax of $934,624.00 and interest of $206,388.00. It also stated payment was due by November 19, 2019.

16. Petitioners attempted to protest the consent to the Bureau of Conciliation and Mediation Services (BCMS). By letter dated January 10, 2020, BCMS advised petitioners that this request was premature, and that they may request a conference when the Division issued, as relevant here, a notice of deficiency, that provided protest rights.

17. On November 18, 2019, Ms. Case, sent Mr. Garg a letter stating that his 2016 tax return reflected a move from New York City to New Jersey on May 15, 2016. Ms. Case requested additional information to verify the change of domicile and explained what is evaluated for a change of domicile. She cited to 20 NYCRR 105.20 (d) (1) and (2) and stated that domicile is the place where an individual intends to be such individual's permanent home and that once established, domicile continues until the individual moves to a new location with the intention of making that new location his permanent home. Ms. Case also explained that when evaluating a change of domicile, there are five primary factors that are reviewed, including, home, active business involvement, items near and dear, family ties, and time. She stated that each of these factors is reviewed and a conclusion on the intent to change one's domicile is based on the analysis of the five factors collectively.

The letter also included a list of the documentation the auditor reviewed, including credit card and cell phone statements, to determine where petitioners were located for the months of May and June 2016, and documentation from the management company for petitioners' New York City apartment, showing a move out date of June 13, 2016. The letter also stated that the auditor reviewed EZ Pass charges on petitioner's credit card statement and offered to issue a subpoena to obtain those records to further verify petitioners' location.

18. Petitioners submitted a check dated November 19, 2019, in the amount of $1,200,000.00, but did not return a signed consent. The memo of the check stated it was for

"NYS Tax 2016." By letter dated May 15, 2020, the Division acknowledged receipt of the payment and stated petitioners would be refunded for the amount paid in excess of what was due.

19. On April 23, 2020, the Division issued petitioners a notice of deficiency, No. L-051413247, asserting additional State and City personal income tax due of $934,624.00, plus interest, for the year 2016. The notice reflected payment in full. Petitioners did not submit another request for a conciliation conference with BCMS after the notice was issued.

20. Petitioners filed a timely petition with the Division of Tax Appeals protesting that they were domiciliaries of New York State and City until mid-June 2016 and asserting that they abandoned their New York domicile on May 15, 2016, when they moved to their apartment in New Jersey.

21. Petitioners included a letter from their representative, Ramesh Sarva, CPA, to the Supervising Administrative Law Judge of the Division of Tax Appeals, dated April 2, 2020, as an attachment to the petition to be incorporated therein. In this unsworn statement, Mr. Sarva asserted that the evidence submitted by petitioners established that they took the key for the apartment in New Jersey on May 14, 2016, and moved in the following day with all of their belongings. He claimed that movers moved petitioners' "heavy-duty" furniture on June 6, 2016, and that because of this, the Division asserts this is the actual date they moved from New York City to New Jersey. Mr. Sarva also asserted that Ms. Nigalaye notified the payroll administrator at the hospital where she was employed of a change of residency to New Jersey in April, and that her paychecks reflected her new address beginning May 1, 2016. He claimed that Mr. Garg changed his driver's license to reflect that he was a New Jersey resident beginning May 23, 2016. He also asserted that Xfinity Cable was added to petitioners' New Jersey residence on

May 15, 2016. No documentary evidence or sworn testimony is in the record in support of these assertions.

22. At hearing, Ms. Nigalaye testified that petitioners moved to New Jersey "mainly to be closer to our friends" and because they needed more space to potentially grow their family. At the time petitioners moved to New Jersey, they did not have children. She also testified that they moved Sunday May 15, 2016, and that a friend who lived in Jersey City had referred them to a mover from Craig's List. She stated that they moved all of their boxes but that she does not have documentation for the mover. She testified that freight elevators cannot be reserved on the weekend, so they only moved small items on May 15, 2016. She claimed that she then reserved the elevator at the Jersey City apartment on June 6, 2016, to move petitioners' couch and bed. She asserted that before the bed was moved in June, the Jersey City apartment was partially furnished and came with a small bed. She also stated that family members went to the New Jersey apartment to perform a religious ceremony. She did not state what day the ceremony occurred.

23. At hearing, Ms. Case testified that when reviewing at taxpayer's change of domicile, the Division looks at five factors, she identified them as "home, employment, time, family, and items near and dear." When requesting information regarding petitioners' change of domicile, she asked for leases, termination agreements and moving documentation. She contacted the management company for petitioners' New York City apartment and was able to obtain their tenant file. She also subpoenaed petitioners cell phone records.

When asked about the home factor, Ms. Case testified that she received documentation regarding petitioners' lease of their New York City apartment showing that petitioners moved out on June 13, 2016. Ms. Case did not receive any listings for a New Jersey apartment or any

documentation regarding the status of a New Jersey apartment regarding furnishings. She received only emails stating that petitioners were looking for an apartment. She did not receive any moving records and testified that petitioners indicated that they personally moved their items and borrowed a bed from a family member that they used in New Jersey when they moved. For the home factor, Ms. Case determined that they did not abandon their New York City home until June 13, 2016.

When asked about the time factor, Ms. Case testified that she reviewed petitioners' cell phone records and credit card statements for May and June of 2016. Ms. Case testified that a review of petitioners' cell phone records indicated that petitioners were traveling from their New York City apartment to work and then returning to their New York City apartment in May and in the beginning of June and that it was not until the end of June that the pattern changed to going to and from work from New Jersey. Ms. Case testified that she did not receive any documentation regarding the use of any public transportation or evidence regarding petitioners' commuting during the period at issue. Ms. Case also stated that a review of petitioners' credit card statements did not reflect any significant changes evidencing a move from New York City to New Jersey before the middle of June. Ms. Case concluded that for the time factor, their pattern of life did not change until June and that during the month of May, petitioners were traveling from New York City to their places of employment and back to their New York City apartment.

Ms. Case testified that regarding petitioners' business ties, they were both employed in New York City for the duration of 2016 and that during that time, they allocated all of their wages to New York State. She also testified that petitioner did not have any minor children during 2016 and, therefore, family ties were not considered. Ms. Case did not review any

documentation regarding items near and dear and stated that both the family ties factor and the items near and dear factor "were basically non-factors in this matter." Ms. Case testified that she had several phone calls with petitioners' representative regarding the five factors included in the Division's determination and what could be reviewed for those factors, especially what would constitute items near and dear to petitioners. After considering the five factors, Ms. Case ultimately concluded that petitioners did not change their domicile until June 13, 2016.

CONCLUSIONS OF LAW

A. Tax Law § 601 imposes personal income taxes on resident and nonresident individuals (Tax Law § 601 [a] - [c], [e]). Residents are taxed on their income from all sources (Tax Law § 611 [a]). Nonresidents are taxed on their New York State source income (Tax Law § 631 [a]).

B. Tax Law § 605 (b) (1) (A) and former § 605 (b) (1) (B) set forth the definition of a New York State resident individual for income tax purposes as follows:

> "Resident individual. A resident individual means an individual:
>
> (A) who is domiciled in this state, unless (i) the taxpayer maintains no permanent place of abode in this state, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than thirty days of the taxable year in this state, or . . . .
>
> (B) who is not domiciled in this state but maintains a permanent place of abode in this state and spends in the aggregate more than one hundred eighty-three days of the taxable year in this state, unless such individual is in active service in the armed forces of the United States."

C. As set forth above, there are two bases upon which a taxpayer may be subjected to tax as a resident of New York State. Here, the Division did not assert petitioners were resident individuals pursuant to Tax Law former § 605 (b) (1) (B). Accordingly, the only issue regarding

residency here is whether petitioners qualified as New York domiciliaries for the first six months of 2016.

D. With respect to the domicile or domiciles of a husband and spouse, the regulations provide that "[g]enerally, the domicile of a husband and wife are the same. However, if they are separated in fact, they may each, under some circumstances, acquire their own separate domiciles even though there is no judgment or decree of separation" (20 NYCRR 105.20 [d] [5] [i]). Here, as it is undisputed that petitioners were not separated in fact, if Mr. Garg is found to be domiciled in New York, Ms. Nigalaye will have a New York domicile as well.

E. Domicile is not defined in the Tax Law, but the Division's personal income tax regulations describe it as "the place which an individual intends to be such individual's permanent home" (20 NYCRR 105.20 [d] [1]; ***see also Matter of Campaniello***, Tax Appeals Tribunal, July 21, 2016, ***confirmed Campaniello v New York State Div. of Tax Appeals Trib.***, 161 AD3d 1320 [3d Dept 2018], ***lv denied*** 32 NY3d 913 [2019]; ***Matter of Newcomb***, 192 NY 238, 250 [1908]. Once established, a domicile continues until the individual moves to a new location with the bona fide intention of making such a place the individual's fixed and permanent home (***id.***; ***Matter of Ingle***, Tax Appeals Tribunal, December 1, 2011, ***confirmed Matter of Ingle v Tax Appeals Trib. of Dept. of Taxation & Fin. of the State of N.Y.***, 110 AD3d 1392, 1393 [3d Dept 2013]; ***see also*** 20 NYCRR 105.20 [d] [2]). An individual can only have one domicile at a time (20 NYCRR 105.20 [d] [4]). A temporary relocation does not result in a change of domicile (***Matter of Newcomb***, at 251; see also 20 NYCRR 105.20 [d] [2]). Ultimately, the burden of proving a change in domicile rests with the party asserting the change ***(id***.).

F. As it is petitioners who are claiming a change of domicile to New Jersey on May 15, 2016, instead of June 13, 2016, they bear the burden of showing by clear and convincing evidence such a change (***see Matter of Bodfish v Gallman***, 50 AD2d 457, 458-459 [3d Dept 1976]). Formal declarations are considered in determining a change of domicile, but more weight is accorded to the informal acts that demonstrate an individual's "general habit of life" (***Matter of Silverman***, Tax Appeals Tribunal, June 8, 1989, citing ***Matter of Trowbridge***, 266 NY 283, 289 [1935]). A taxpayer must show a change of lifestyle to prove a change of domicile (***see Matter of Doman***, Tax Appeals Tribunal, April 9, 1992).

G. It is well established that the courts in this state and this Tribunal have looked to certain objective criteria to determine whether a taxpayer's general habits of living have demonstrated a change of domicile (***see e.g. Matter of Campaniello; Matter of Ingle; Matter of Gray***, Tax Appeals Tribunal, May 25, 1995, ***affd Matter of Gray v Tax Appeals Trib. of State of N.Y.***, 235 AD2d 641 [3d Dept 1997])). Among the factors considered are retention of a home in the historical domicile (***id.***); location of business activity (***Matter of Erdman***, Tax Appeals Tribunal, April 6, 1995; ***Matter of Angelico***, Tax Appeals Tribunal, March 31, 1994); location of family ties (***Matter of Gray***; ***Matter of Buzzard***, Tax Appeals Tribunal, February 18, 1993, ***confirmed Matter of Buzzard v Tax Appeals Trib. of the State of New York***, 205 AD2d 852 [3d Dept 1994]); location of social and community ties (***Matter of Getz***, Tax Appeals Tribunal, June 10, 1993); and time spent in the historic domicile relative to the purported new domicile (***Matter of Adams***, Tax Appeals Tribunal, September 3, 2021; ***Matter of Angelico***).

H. Upon a review of the entire record and pursuant to the foregoing standards, it is concluded that petitioners have not proven, by clear and convincing evidence, that they abandoned their New York domicile and became domiciliaries of New Jersey on May 15, 2016,

instead of June 13, 2016. The Tribunal has held that where a person has two homes, the length of time spent at each location is an important factor in determining intention in this regard (***see Angelico***, Tax Appeals Tribunal, March 31, 1994). Petitioner Garg's cell phone records suggests that petitioners did not change their lifestyle of going from their New York City apartment to work, and back to their New York City apartment at night, until mid-June 2016. Additionally, petitioners' credit card statements indicated minimal activity in New Jersey, with most charges for the period at issue occurring in New York City. Petitioners did not offer any testimony to explain these records or why there were calls each night and morning from New York City instead of New Jersey, or any testimony regarding a continuing change of lifestyle to New Jersey (***see Matter of Doman***). Additionally, the management company for petitioners' New York City apartment provided the Division with documentation showing petitioners did not move out of their apartment until June 13, 2016. Petitioners testified that they moved on May 15, 2016, but the documentary evidence referenced above does not corroborate those statements. Petitioners also testified that they had family come to their new apartment in New Jersey for a religious ceremony but did not indicate when.

When considering business ties to New York, petitioners conceded that they both worked in New York and allocated all of their wages to New York. As to family ties, petitioners did not have any children and did not offer any testimony as to the whereabouts of their families. Petitioners also did not submit any evidence regarding when they moved items near and dear to them to the apartment in New Jersey. They testified only that they moved small items that they could carry to the new apartment on May 15, 2016, and that the larger items, such as their couch and bed, were not moved until June 6, 2016. Petitioners did testify that they moved to New Jersey to be closer to their friends. However, this alone, when considering all of the factors

collectively, is not sufficient for petitioners to meet their burden of establishing that they were domiciliaries of New Jersey in May of 2016. Additionally, petitioners' representative's unsworn letter asserting that Ms. Nigalaye notified her employer of a change of residency to New Jersey in April, that Mr. Garg changed his driver's license to reflect that he was a New Jersey resident beginning May 23, 2016, and that Xfinity Cable was added to petitioners' New Jersey residence on May 15, 2016, without more, is insufficient to meet petitioners' burden of proof (***see Matter of Boniface***, Tax Appeals Tribunal, June 30, 2022). Accordingly, petitioners were properly held subject to tax as residents of New York through June of 2016.

I. Even assuming, arguendo, that petitioners' domicile did transition to New Jersey on May 15, 2016, the capital gain from the sale of their membership interest in Epic is properly accruable to petitioners' New York State and New York City resident period. Income that accrues before a residency change must be included on the tax return for the taxable year prior to the residency change regardless of when the income is received (***see Matter of Blanco v Commr of Taxation and Fin.***, 282 AD2d 896, 897-98 [3d Dept 2001]; Tax Law § 639; 20 NYCRR 154.10).

J. Tax Law § 639 (a) provides that "[i]f an individual changes status from resident to nonresident he shall, regardless of his method of accounting, accrue to the period of residence any items of income, gain, loss, deduction, or ordinary income portion of a lump sum distribution accruing prior to the change of status . . . ." (20 NYCRR 154.10). New York City Administrative Code § 11-1754 [c] [1] makes this requirement applicable to New York City.

K. Under the accrual method, an item must be included in the taxable year "when all the events have occurred that fix the right to receive the income and the amount of the income can be determined with reasonable accuracy . . . " (***Matter of Blanco***, 282 AD2d at 897, quoting Treas.

Reg. § 1.446-1 [c] [1] [ii] [A]). As petitioners changed their resident status from resident to nonresident in 2016, they were required to apply the accrual method to any items of income, gain, loss or deduction that would be reportable at the time of their change of residence (Tax Law § 639 [a]; New York City Administrative Code § 11-1754 [c] [1]). The sale of Ms. Nigalaye's membership interest in Epic to Humanwell required several "events" including the execution of a confidentiality and non-disclosure agreement dated November 23, 2015, the confirmation of all Epic's financing needs and the remittance of all commitment or other related fees pursuant to the Agreement (***see*** finding of fact 12). On March 26, 2016, petitioners were notified that Epic was sold and that they would be receiving income from the sale (***see*** finding of fact 12). There is no dispute that all conditions for finalization of the transaction were completed on or before May 12, 2016 (***see*** finding of fact 12). The sole event that occurred after May 12, 2016, was the May 24, 2016 wire transfer of the proceeds of the sale to petitioners. As all the events which fixed petitioners' right to receive the income from the sale of Epic and the amount of money petitioners were entitled to from such sale could be determined with reasonable accuracy on or before May 12, 2016, the capital gain from the sale is properly accruable to petitioners' New York State and New York City resident period.

L. The petition of Karan Garg and Anjali Nigalaye is hereby denied, and the notice of deficiency, dated April 23, 2020, is sustained.

DATED: Albany, New York
May 04, 2023

/s/ Jessica DiFiore
ADMINISTRATIVE LAW JUDGE