

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition :  
of : DETERMINATION  
**UNION SQUARE CAFÉ II, LLC** : DISMISSING PETITION  
 : DTA NO. 831272  
for Revision of a Determination or for Refund :  
of Sales and Use Taxes under Articles 28 and :  
29 of the Tax Law for the Period 2019 through :  
2023. :  
\_\_\_\_\_ :

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 provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]) and to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]). In this case, it was signed by Jason Skrinak, an unqualified representative.

On June 9, 2023, the Division of Tax Appeals made a written request to petitioner, with a copy to Mr. Skrinak, for a copy of the statutory notice and for Mr. Skrinak to request special permission to appear on behalf of petitioner. To date, petitioner has not provided any of the requested information.

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  
September 5, 2024

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