

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
MR. GOOD CONVENIENT INC.	:	DETERMINATION
	:	DTA NO. 851586
for Revision of Deficiencies or for Refund of Tax on	:	
Adult-Use Cannabis Products under Article 20-C of the	:	
Tax Law for the Periods December 6, 2023 and	:	
March 26, 2024.	:	

Petitioner, Mr. Good Convenient Inc., filed a petition for revision of deficiencies or for refund of tax on adult-use cannabis products under article 20-C of the Tax Law for the periods December 6, 2023 and March 26, 2024.

On June 20, 2025, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition pursuant to 20 NYCRR 3000.9 (a) (4). The Division of Taxation, appearing by Amanda Hiller, Esq. (Patrick Giordano, Esq., of counsel), submitted a letter in support of the dismissal. Petitioner, appearing by the Law Office of Marc Scolnick PC (Marc Scolnick, Esq., of counsel), did not submit a response by July 21, 2025, which date commenced the 90-day period for the issuance of this determination.

After due consideration of the documents submitted, Donna M. Gardiner, Supervising Administrative Law Judge, renders the following determination.

ISSUE

Whether the Division of Tax Appeals has jurisdiction over the petition.

FINDINGS OF FACT

1. Petitioner, Mr. Good Convenient Inc., filed a petition with the Division of Tax

Appeals on February 10, 2025.

2. The petition included copies of notices and demands for payment of tax due (notices and demands) issued to petitioner by the Division of Taxation (Division) as follows: assessment number L-060353571, dated October 18, 2024; assessment number L-060353578, dated October 18, 2024; assessment number L-060565723, dated December 5, 2024; and assessment number L-060565726, dated December 5, 2024.

3. The petition did not include any statutory notice.

4. On June 20, 2025, the Division of Tax Appeals issued to petitioner a notice of intent to dismiss petition. The notice stated that since the petition was filed in protest of notices and demands, it appeared that the Division of Tax Appeals was without jurisdiction to consider the merits of the petition.

5. In response to the notice of intent to dismiss petition, the Division submitted a letter that stated:

“[t]he Division is in receipt of the Notice of Intent to Dismiss the petition in the above referenced matter and agrees as the Division of Tax Appeals lacks jurisdiction over the matter. Therefore, the Division is in agreement with the proposed dismissal regarding the Notice[s] and Demand[s].”

6. Petitioner did not respond to the notice of intent to dismiss petition.

CONCLUSIONS OF LAW

A. The Division of Tax Appeals is a forum of limited jurisdiction (Tax Law § 2008; *Matter of Scharff*, Tax Appeals Tribunal, October 4, 1990, *revd on other grounds sub nom Matter of New York State Dept. of Taxation & Fin. v Tax Appeals Trib.*, 151 Misc 2d 326 [Sup Ct, Albany County 1991]). Its power to adjudicate disputes is exclusively statutory (*Matter of New York State Dept. of Taxation & Fin. v Tax Appeals Trib.*, 151 Misc 2d at 332). The Division of Tax Appeals is authorized “[t]o provide a hearing as a matter of right, to any

petitioner upon such petitioner's request . . . unless a right to such a hearing is specifically provided for, modified or denied by another provision of this chapter" (Tax Law § 2006 [4]).

All proceedings in the Division of Tax Appeals "shall be commenced by the filing of a petition . . . protesting any written notice of the division of taxation . . . which has advised the petitioner of a tax deficiency, a determination of tax due . . . or any other notice which expressly gives a person the right to a hearing" (Tax Law § 2008 [1]).

B. Pursuant to 20 NYCRR 3000.3 (b) (8), a petition shall contain, "for the sole purpose of establishing the timeliness of the petition, a legible copy of the order of the conciliation conferee if issued; if no such order was previously issued, a legible copy of any other statutory notice being protested." In this case, no statutory notice was attached.

As petitioner failed to attach a notice contemplated by Tax Law § 2008 (1), the Division of Tax Appeals lacks jurisdiction over the subject matter of the petition and, therefore, dismissal is warranted (*see* 20 NYCRR 3000.3 [d] [2]; 3000.9 [a] [4] [i]; *see also Matter of Richardson*, Tax Appeals Tribunal, November 17, 2022).

C. While the petition included copies of notices and demands, these notices are insufficient to confer jurisdiction upon the Division of Tax Appeals to consider the merits of the petition (*see* Tax Law § 173-a [2] *Matter of Alesi*, Tax Appeals Tribunal, June 9, 2022).

D. It is ORDERED, on the motion of the supervising administrative law judge, that the petition is dismissed with prejudice as of this date.

DATED: Albany, New York
October 16, 2025

/s/ Donna M. Gardiner
SUPERVISING ADMINISTRATIVE LAW JUDGE