

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
FISHERMAN'S COVE INC.	:	DISMISSING PETITION
		DTA NO. 851675
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 2021 through 2025.	:	

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 with the petition. Petitioner is required to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On March 31, 2025, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice. To date, petitioner has not provided any statutory notice.

Therefore, 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
July 10, 2025

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