STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
RISING TIDE FUEL LLC	:	DTA NO. 851750
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law.	:	

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]).

On April 28, 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 it.

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
November 5, 2026

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