STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION DISMISSING PETITION
MAHDI M. KASIM	:	
		DTA NO. 851869
for Redetermination of a Deficiency for Refund of Tax on Adult-Use Cannabis Products under Article 20-C of the Tax Law for the Period August 14, 2024.	:	
	:	

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 taxpayer identification number (***see*** 20 NYCRR 3000.3 [b] [10]).

On June 6, 2025, the Division of Tax Appeals made a written request to petitioner for a personal taxpayer identification number. 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 19, 2026

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