

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	DETERMINATION
	:	DISMISSING PETITION
<b>JAMES M. FRIERY</b>	:	
	:	DTA NO. 831389

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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 that is at issue (*see* 20 NYCRR 3000.3 [b] [8]).

On October 30, 2023, 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 as of this date, 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  
August 22, 2024

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