

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
AM BUILDERS & DESIGN, INC.	:	DISMISSING PETITION
for Redetermination of a Deficiency or for Refund of	:	DTA NO. 851047
Corporation Tax under Article 9 of the Tax Law for the	:	
Years 2017 and 2018.	:	

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]) and to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]).

On September 13, 2024, the Division of Tax Appeals made a written request for petitioner to provide a copy of the statutory notice and to provide a title or relationship between it and the signatory on the petition. To date, petitioner has not provided the requested information.

Therefore, with no response received 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

January 29, 2026

/s/ Donna M. Gardiner

Donna M. Gardiner

Supervising Administrative Law Judge