

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	DETERMINATION DISMISSING PETITION
<b>JADR &amp; CO. LLC</b>	:	DTA NO. 851280
for Revision of Determinations or for Refund of	:	
Tax on Adult-Use Cannabis Products under	:	
Article 20-C of the Tax Law for the Period 2024.	:	

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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 being protested (*see* 20 NYCRR 3000.3 [b] [8]).

On November 1, 2024, the Division of Tax Appeals made a written request for petitioner to provide copies of the statutory notices. To date, petitioner has not provided them.

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  
October 30, 2025

/s/ Donna M. Gardiner  
Supervising Administrative Law Judge