

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
KAREN E COBB	:	DETERMINATION DISMISSING PETITION
	:	DTA NO. 851452
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Period September 30, 2021 through February 28, 2022.	:	

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]), provide a taxpayer identification number (*see* 20 NYCRR 3000.3 [b] [10]) and to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]). In this case, the petition was not signed by petitioner and a power of attorney form did not accompany the petition (*see* 20 NYCRR 3000.2 [c]).

On January 7, 2025, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice, a personal taxpayer identification number and to provide a power of attorney form. To date, petitioner has not provided the requested information.

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
March 19, 2026

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