

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

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In the Matter of the Petition :  
of :  
Craig S. Merritt : **ORDER DISMISSING**  
**PETITION** :  
d/b/a C & M Farm Market : DTA# 815837  
:  
for Redetermination of a Deficiency/Revision :  
of a Determination or for Refund of Sales :  
and Use Taxes under Article(s) 28 and 29 of :  
the Tax Law for the Period March 1, 1992 :  
through November 30, 1994.

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The Conciliation Order having been mailed to petitioner on January 17, 1997 at petitioner's last known address at 280 East Avenue, Brockport, New York 14420; and

The petition not having been filed until May 14, 1997 or one hundred and seventeen days later; and

It appearing to the administrative law judge from a review of the file in this proceeding that the petition was not filed within ninety days after January 17, 1997, as prescribed by section 170.3-a(e) of the Tax Law; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Troy, New York

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ADMINISTRATIVE LAW JUDGE