

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :

of :

COLD ELITE TECHNOLOGIES, INC. : **DETERMINATION**

for Redetermination of a Deficiency or for Refund : DTA NO. 825959
of Corporation Franchise Tax under Article 9-A of
the Tax Law for the Year 2012. :

Pursuant to § 173-a(2) of the Tax Law, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice and Demand for Payment of Tax Due.

In this case, petitioner filed a petition in protest of a Notice and Demand (Assessment No. L-040124580). No hearing rights exist to protest a Notice and Demand, therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on May 15, 2014 informing the parties of the basis for the intended dismissal.

No response having been received from the petitioner as of this date; 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: Albany, New York
July 29, 2014

/s/ Daniel J. Ranalli
Daniel J. Ranalli
Supervising Administrative Law Judge