## STATE OF NEW YORK

## **DIVISION OF TAX APPEALS**

In the Matter of the Petition

of :

ADM PRODUCTIONS, INC. : DETERMINATION

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 December 1, 2011 : through August 31, 2012.

DTA NO. 825980

Pursuant to § 173-a(3)(c) 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.

The petitioner filed a petition in protest of three Notices and Demands for Payment of Tax Due. Therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of the petition.

Pursuant to 20 NYCRR 3000.9 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 March 7, 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 June 3, 2014

/s/ Daniel J. Ranalli

Daniel J. Ranalli

Supervising Administrative Law Judge