

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition

of

**OPTIMO CONVENCIENCE &
SMOKE SHOP, INC.**

for Revision of a Determination or for
Refund of Cigarette Tax under Article 20
of the Tax Law for the Period Ending
September 4, 2012.

DETERMINATION

DTA NO. 826866

Pursuant to § 2006(4) of the Tax Law, a petition must be filed within ninety (90) days from the date a statutory notice is issued.

In this case, the Notice of Determination (Assessment No. L-038658093) was issued to petitioner on October 4, 2012. However, the petition was not filed until March 27, 2015, or nine hundred and four (904) days later.

No response having been received from 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
October 8, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge