

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition

of

OPTIMO BAGEL FACTORY, INC.

for Revision of a Determination or for
Refund of Cigarette Tax under Article 20
of the Tax Law for the Period Ending
October 15, 2013.

DETERMINATION

DTA NO. 826867

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-040878047) was issued to petitioner on March 27, 2014. However, the petition was not filed until March 27, 2015, or three hundred and sixty five (365) 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