

**BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF)
GUADALAJARA FAMILY RESTAURANT) Docket No. 2016-05
WHEATLAND FROM A DECISION BY)
THE DEPARTMENT OF REVENUE)
(Audit Period 11/1/2014-2/28/2015))

ORDER OF DISMISSAL WITH PREJUDICE

THIS MATTER came before the State Board of Equalization (State Board) on its Notice of Intent to Dismiss, issued February 25, 2016. The State Board, having reviewed the file herein, noting that neither Guadalajara Family Restaurant Wheatland (Petitioner) nor the Department of Revenue filed an objection, and being otherwise advised in the premises, finds as follows:

1. The Excise Tax Division, Department of Revenue, by notice dated January 19, 2016, notified Petitioner of a Sales/Use Tax Audit Assessment for the filing period of 11/1/2014-2/28/2015;
2. Pursuant to the provisions of Chapter 2, Section 5(e), Rules, Wyoming State Board of Equalization, appeals and objections to final administrative decisions of the Department must be filed with the State Board within thirty (30) days of the final administrative action;
3. The Audit Assessment issued by the Excise Tax Division, Department of Revenue, is a final administrative action, therefore, the Petitioner's appeal had to be filed on or before February 18, 2016.
4. Petitioner filed the notice of appeal with the State Board on February 19, 2016, as evidenced by the postmark on the envelope containing the appeal documents;
5. The Petitioner's appeal was not timely filed, therefore, the State Board lacks jurisdiction to proceed;
6. The State Board issued a Notice of Intent to Dismiss on February 25, 2016, which stated that this matter would be dismissed with prejudice on or after March 11, 2016, unless Petitioner or the Department filed specific written objections to dismissal before said date;
7. Neither the Petitioner nor the Department filed an objection;

IT IS THEREFORE ORDERED this matter is **dismissed with prejudice**.

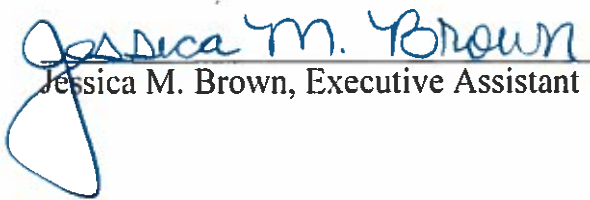
Dated this 21st day of March, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:




Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 21st day of March, 2016, I served the foregoing **ORDER OF DISMISSAL WITH PREJUDICE** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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cc: State Board of Equalization
Kim Lovett, Excise Division, Department of Revenue
Department of Audit
ABA State and Local Tax Reporter