

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))

NOTICE OF INTENT TO DISMISS WITH PREJUDICE

THIS MATTER came before the State Board of Equalization (State Board) on its own motion. The State Board, having reviewed the file herein and being otherwise advised in the premises, finds as follow:

1. The Excise Tax Division, Department of Revenue, by notice dated January 19, 2016, notified Guadalajara Family Restaurant Wheatland (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. The notice of appeal by the Petitioner was docketed effective February 19, 2016, evidenced by the postmark on the envelope containing the appeal documents;
5. The appeal of the Petitioner was not timely filed, therefore the State Board lacks jurisdiction to proceed.

NOTICE IS HEREBY GIVEN this matter shall be dismissed with prejudice on or after March 11, 2016, unless Petitioner or the Department file specific written objections to dismissal before said date.

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Dated this 25th day of February, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 25th day of February, 2016, I served the foregoing **NOTICE OF INTENT TO DISMISS WITH PREJUDICE** by placing a true and correct copy 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