

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
SIGMA-ALDRICH RTC, INC. FROM A)
DECISION BY THE DEPARTMENT OF)
REVENUE (Best Information Assessment))

Docket No. 2016-29

ORDER OF DISMISSAL WITH PREJUDICE

THIS MATTER came before the State Board of Equalization (State Board) on its Notice of Intent to Dismiss with Prejudice, issued May 11, 2016. The State Board, having reviewed the file herein, noting that neither Sigma-Aldrich RTC, Inc. (Petitioner) nor the Department of Revenue (Department) filed an objection, and being otherwise advised in the premises, finds as follows:

1. The Excise Tax Division, Department of Revenue, by Best Information Assessment notice dated April 2, 2016, notified Sigma-Aldrich RTC, Inc. (Petitioner) of its delinquent return filing status for the filing period of January 1, 2015, through December 31, 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 Best Information Assessment notice issued by the Excise Tax Division, Department of Revenue, is a final administrative action. Therefore, Petitioner was required to appeal on or before May 2, 2016;
4. Petitioner's Notice of Appeal was docketed effective May 4, 2016, evidenced by the postmark on the envelope containing the appeal documents;
5. 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 with Prejudice on May 11, 2016, which stated that this matter would be dismissed with prejudice on or after May 27, 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**.

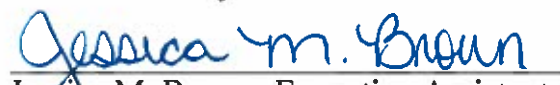
Dated this 2nd day of June, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



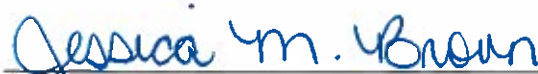
Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 2nd day of June, 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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MilliporeSigma
Cerrillant Corporation
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cc: State Board of Equalization
Kim Lovett, Excise Tax Division, Department of Revenue
ABA State and Local Tax Reporter