

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
J & M MANUFACTURE LLC FROM A) Docket No. 2016-56
DECISION BY THE DEPARTMENT OF)
REVENUE (Best Information Assessment))

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 November 18, 2016. The State Board having reviewed the file herein, noting there was no written objection filed by Petitioner, and being otherwise advised in the premises, finds as follows:

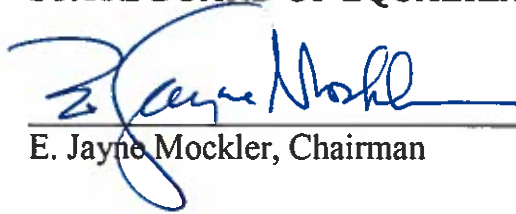
1. The Excise Tax Division, Department of Revenue (Department), by Best Information Assessment dated October 1, 2016, notified J & M Manufacture LLC (Petitioner) it was delinquent in filing its return for the filing period of April 25, 2016, through June 30, 2016;
2. Pursuant to the provisions of Chapter 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 issued by the Department of Revenue is a final administrative action. Therefore, Petitioner was required to file an appeal with the State Board on or before October 31, 2016;
4. Petitioner filed its Notice of Appeal on November 12, 2016, the date 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. *See Antelope Valley Imp. v. State Bd. of Equalization*, 992 P.2d 563, 567 (Wyo. 1999).
6. The State Board issued a Notice of Intent to Dismiss with Prejudice on November 28, 2016, which stated that this matter would be dismissed with prejudice on or after December 6, 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**.

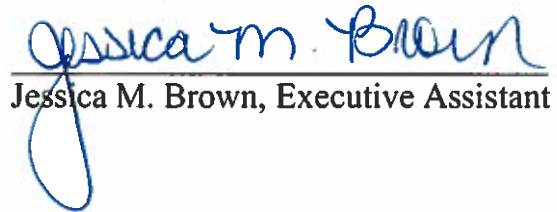
Dated this 14th day of December, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of December, 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:

Sing Lok Chu, C.P.A. P.C.
J & M Manufacture LLC
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Brooklyn, NY 11220

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Jessica M. Brown
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State Board of Equalization
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cc: Kim Lovett, Excise Tax Division, Department of Revenue
ABA State and Local Tax Reporter