

SECURITIES AND EXCHANGE COMMISSION

FORM NT 10-K

Notice under Rule 12b25 of inability to timely file all or part of a Form 10-K, 10-KSB, or 10KT

Filing Date: **1996-12-30** | Period of Report: **1996-09-30**
SEC Accession No. **0000825324-96-000018**

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FILER

GOOD TIMES RESTAURANTS INC

CIK: **825324** | IRS No.: **841133368** | State of Incorpor.: **NV** | Fiscal Year End: **0930**
Type: **NT 10-K** | Act: **34** | File No.: **000-18590** | Film No.: **96687498**
SIC: **5812** Eating places

Mailing Address
8620 WOLFF COURT
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WESTMINSTER CO 80030

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WESTMINSTER CO 80030
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U.S. SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File No.: 0-18590

(Check One):

- Form 10-K and Form 10-KSB Form 20-F Form 11-K
 Form 10-Q and Form 10-QSB Form N-SAR

For Period Ended: September 30, 1996

- Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q
 Transition Report on Form N-SAR

For the Transition Period Ended:

Read Attached Instruction Sheet Before Preparing Form. Please
Print or Type.

Nothing in this form shall be construed to imply that the
Commission has verified any information contained herein.

If the notification relates to a portion of the filing
checked above, identify the Item(s) to which the notification
relates:

Part I Registrant Information

Full Name of Registrant: Good Times Restaurants Inc.

Former Name if Applicable: N/A

Address of Principal Executive Office (Street and Number)

8620 Wolff Court, Suite 330

Part II Rules 12b-25 (b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K and Form 10-KSB, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q and Form 10-QSB, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III Narrative

State below in reasonable detail the reasons why Form 10-K and Form 10-KSB, 20-F, 11-K, 10-Q and Form 10-QSB, N-SAR, or the transition report or portion thereof could not be filed within the prescribed period.

The closing of the Company's books have been delayed due to the sale of the Company's partnership interests and the calculation of the Company's contingent liability and loss under its guaranty of a former subsidiary liability.

PART IV Other Information

(1) Name and telephone number of person to contact in regard to this notification:

Boyd E.Hoback (Name) (303) (Area Code) 427-4221 (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no,

identify report(s).

[X] Yes [] No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

[X] Yes [] No

If so, explain the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made:

The Company was notified at the end of its fiscal year of the pending bankruptcy of a former subsidiary for which the Company had guaranteed certain obligations.

GOOD TIMES RESTAURANTS INC.

(Name of Registrant as specified in charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 23, 1996

By: \s\ Boyd E. Hoback

Title: President & CEO

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

December 23, 1996

Securities and Exchange Commission
Washington, D.C. 20549

RE: Good Times Restaurants Inc.

Gentlemen:

We confirm that the audit of Good Times Restaurants Inc. is not yet completed and cannot be completed by the required filing date of December 30, 1996 without unreasonable cost and effort.

Sincerely,

HEIN + ASSOCIATES LLP