MORGAN PINKIE ILO634 D11685 TAC

TAX APPEALS COMMISSION

PINKIE MORGAN 2016 Case Avenue Racine, Wisconsin 53403

RULING AND ORDER

DOCKET NO. I-10634

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE P.O. Box 8933 Madison, Wisconsin 53708

Respondent.

DANT OF WISCONSIN OF REVENUE DANI 7 1985
LEGAL DIVISION

The above-entitled matter having come on to be heard before this Commission; the petitioner, Pinkie Morgan, having appeared in person; the respondent, Wisconsin Department of Revenue, having appeared by its attorney, Stephen E. Zwicky, who moved this Commission for an order dismissing the petition for review for the reason that the petitioner failed to file a proper petition for review within 60 days after receipt of the respondent's notice of denial of the petition for redetermination as required by Sec.73.01(5)(a) of the Wisconsin Statutes, and therefore this Commission lacks jurisdiction to review the alleged grievances of the petitioner.

Having reviewed the record before it, this Commission hereby finds, decides and rules as follows:

1. That by notice from the Wisconsin Department of Revenue dated May 16, 1983 an assessment of additional income tax was made against the petitioner in the amount of \$766.01.

- 2. That on June 4, 1983, the petitioner filed a petition for redetermination of said assessment with the respondent
- 3. That by notice dated December 1, 1983, the respondent mailed to petitioner its notice denying the petitioner's petition for redetermination.
- 4. That said notice of December 1, 1983, was sent to petitioner's last known address by registered mail, return receipt requested and was accepted and acknowledged by a W. Russell, the petitioner's brother, who was a member of petitioner's household at said time.
- 5. That the petitioner's petition for review of the respondent's action in denying the petition for redetermination was received in the office of this Commission on April 9, 1984.
- 6. That the 60-day period provided in Sec.73.01(5)(a) of the Wisconsin Statutes for filing a proper petition for review of the action of the respondent expired on February 1, 1984.
- 7. That the respondent's service on the petitioner of its denial of the petitioner's petition for redetermination was proper.
- 8. That this Commission does not have jurisdiction to review the complaints of the petitioner because her appeal was not filed with this Commission within the 60 day period provided by Sec. 73.01(5)(a) of the Wisconsin Statutes.

Therefore.

IT IS ORDERED .

That the respondent's motion is granted and the above petition is hereby dismissed.

Dated at Madison, Wisconsin, this 16th day of January, 1985.

WISCONSIN TAX APPEALS COMMISSION

Attachment: "NOTICE OF APPEAL INFORMATION"