

PLISKIE JAMES 871188 121087 TAC

STATE OF WISCONSIN
TAX APPEALS COMMISSION

STATE OF WISCONSIN
DEPARTMENT OF REVENUE
DEC 10 1987
RECEIVED
LEGAL DIVISION

JAMES M. PLISKIE
P.O. Box 613
Marshall, VA 22115

Petitioner,

vs.

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

Respondent.

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*
* DOCKET NO. 87-I-188
*
* RULING AND ORDER
*
* ON MOTION TO DISMISS
*
* PETITION FOR REVIEW
*

Pursuant to its notice, this Commission convened in its Hearing Room, Suite 501, 217 South Hamilton Street, Madison, Wisconsin, at 9:30 a.m., on December 9, 1987, for the purpose of hearing the respondent's motion to dismiss the petition for review in this matter on the following two grounds:

- 1) That the office audit assessment dated February 24, 1986, for which the petitioner seeks review, was settled by the closing agreement herein dated February 11, 1987, and,
- 2) That when the petition for review was filed with this Commission, no redetermination had been made on the petition for redetermination as required by secs. 71.12 (1) and 73.01(5)(a), Stats.

The petitioner, James M. Pliskie, failed to appear in person or by representative. The respondent, Wisconsin

Department of Revenue, appeared by its attorney, Donald Goldsworthy.

The respondent made motion to dismiss the petition for review on the grounds stated above and offered oral argument in support of the motion.

Having considered the pleadings, the record, the motion and the argument of the respondent thereon, this Commission finds as

FINDINGS OF FACT

1. By notice dated February 24, 1986, the respondent made an assessment of income tax against the petitioner in the amount of \$12,187.50, including interest.

2. On April 15, 1986, Attorney Terrence J. Byrne, on behalf of the petitioner, filed a petition for redetermination with the respondent.

3. On February 11, 1987, the petitioner and his attorney executed a closing agreement with respondent for purposes of settlement of the office audit assessment dated February 24, 1986.

4. To date, the respondent has not acted on the petitioner's petition for redetermination dated April 15, 1986.

5. The petitioner's petition for review relating to the respondent's assessment of February 24, 1986 was received in the office of the Wisconsin Tax Appeals Commission on April 24, 1987, but the required filing fee was not received until May 7, 1987.

6. The respondent has shown good cause for the granting of its motion.

7. The assessment at issue herein became final and conclusive by the petitioner and his attorney executing the closing agreement with respondent on February 11, 1987; therefore, under the provisions of s. 73.01(5)(a), Wis. Stats., the Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner.

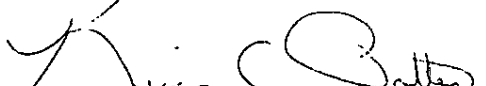
Therefore,

IT IS ORDERED

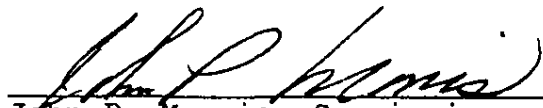
That the petition for review in the above-entitled matter be and the same is hereby dismissed.

Dated at Madison, Wisconsin, this 10th day of December, 1987.

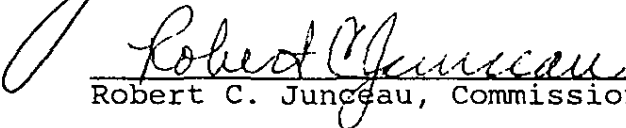
WISCONSIN TAX APPEALS COMMISSION



Kevin C. Potter, Chairperson



John P. Morris, Commissioner



Robert C. Junceau, Commissioner

pc: Petitioner
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"