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PRETAT JUDITH 90I20 042090 TAC

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STATE OF WISCONSIN  
TAX APPEALS COMMISSION

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE  
APR 23 1990  
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LEGAL DIVISION

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JUDITH PRETAT  
289 Freeborn Street  
Portsmouth, RI 02871

\*  
\*

Petitioner,

DOCKET NO. 90-I-20

vs.

RULING AND ORDER

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

\*  
\*

ON MOTION TO DISMISS  
PETITION FOR REVIEW

Respondent.

(Late filing)

\*\*\*\*\*

Pursuant to its notice, this Commission convened in its Hearing Room, Suite 501, 217 South Hamilton Street, Madison, Wisconsin, at 10:00 a.m., on April 18, 1990, for the purpose of hearing the respondent's motion to dismiss the petition for review in this matter on the following grounds:

That the petitioner failed to file a proper petition for review within 60 days after receipt of the respondent's notice of action on the petition for redetermination as required by sec. 73.01(5)(a), Stats., and therefore, the State of Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner.

The petitioner, Judith Pretat, failed to appear in person or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Michael J. Buchanan.

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 June 26, 1989, the respondent made an assessment of estimated income tax against the petitioner in the amount of \$3,684.00.

2. On August 28, 1989, the petitioner filed a petition for redetermination with the respondent.

3. By notice dated November 6, 1989, mailed to the petitioner by certified mail, return receipt requested, and received by petitioner on November 9, 1989, the respondent acted on the petitioner's petition for redetermination.

4. The petitioner's petition for review relating to the respondent's action on the petition for redetermination was received and filed in the office of the Wisconsin Tax Appeals Commission on January 17, 1990.

5. The 60-day period provided in s. 73.01(5)(a), Wis. Stats., for filing a proper petition for review with this Commission expired on January 8, 1990.

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

7. Under the provisions of s. 73.01(5)(a), Wis. Stats.,

the petitioner failed to file a proper petition for review within 60 days after receipt of the respondent's notice of action on the petitioner's petition for redetermination; therefore, the Wisconsin Tax Appeals Commission lacks jurisdiction to review the alleged grievances of the petitioner.

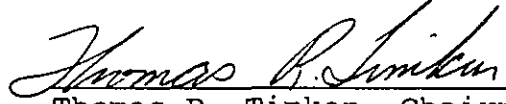
Therefore,


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 20th day of April, 1990.

WISCONSIN TAX APPEALS COMMISSION

  
Thomas R. Timken, Chairperson

  
Robert C. Junceau, Commissioner

  
John P. Morris, Commissioner

pc: Petitioner  
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"

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