

STATE OF WISCONSIN  
TAX APPEALS COMMISSISON

ANDREW J. ARKIN  
2052 Lincoln Parkway, Suite 1601  
Chicago, IL 60614,

DOCKET NO. 00-I-267

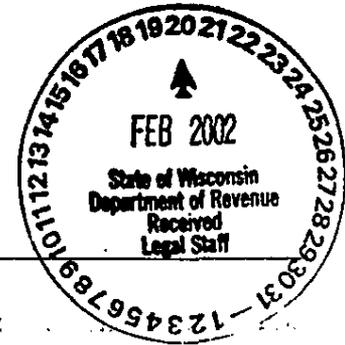
Petitioner,

vs.

RULING AND ORDER

WISCONSIN DEPARTMENT OF REVENUE  
P.O. Box 8907  
Madison, WI 53708-8907,

Respondent.



DON M. MILLIS, ACTING CHAIRPERSON:

This matter came before the Commission for trial on February 7, 2002. Petitioner, who represents himself, failed to appear. Respondent appeared by Attorney Michael J. Buchanan. At the conclusion of the hearing, respondent moved to dismiss the petition for review based on petitioner's failure to appear and petitioner's failure to prosecute his appeal.

Based on the evidence received at trial, the representations of respondent, and the entire record in this matter, the Commission hereby finds, concludes, and orders as follows:

RULING

Under the date of March 16, 2000, respondent issued an income tax assessment against petitioner in the principal amount of \$13,862.45, plus \$2,699.16 in

interest. Petitioner was assessed as a person responsible for the income tax delinquency of MSB Corporation.

Petitioner filed a timely petition for redetermination with respondent objecting to the assessment. Under the date of October 18, 2000, respondent denied the petition for redetermination. Petitioner then filed a petition for review with the Commission.

The Commission convened a number of telephone status conferences so that this matter could be resolved. By order of the Commission of March 22, 2001, discovery was to be completed by June 22, 2001, and shortly thereafter, on June 27, 2001, the parties were ordered to participate in a telephone scheduling and status conference. Petitioner failed to appear at the June 27, 2001, telephone conference.

Petitioner participated in a telephone scheduling conference on July 23, 2001. As a result of this conference, the Commission issued an order on July 24, 2001, which, among other things, contained the following orders:

1. No later than September 28, 2001, each party was ordered to serve on the other party and file with the Commission copies of all exhibits the party plans to introduce and the names and addresses of all witnesses the party plans to call at the hearing in this matter. Exhibits not exchanged and witnesses not disclosed will not be admitted or permitted to testify except by leave of the Commission for good cause shown.
2. The parties were to appear at a telephone conference set for October 24, 2001, at which time they were to be prepared to schedule a trial date.
3. Failure to abide by the terms of the order may result in sanctions against that party to the extent permitted by law.



2. The Commission assesses an additional \$500 against petitioner, on the basis that petitioner's position in this matter is groundless and that petitioner maintained these proceedings primarily for delay.

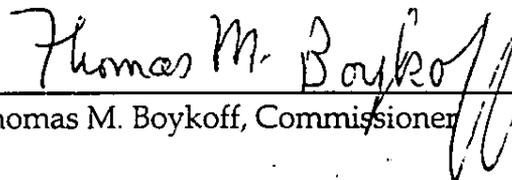
Dated at Madison, Wisconsin, this 19<sup>th</sup> day of February, 2002.

WISCONSIN TAX APPEALS COMMISSION



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Don M. Millis, Acting Chairperson



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Thomas M. Boykoff, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"