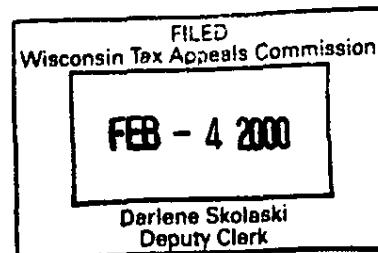


HAGNER JUDY 991158 020400 TAC

STATE OF WISCONSIN
TAX APPEALS COMMISSION



JUDY HAGNER
P.O. Box 340244
West Milwaukee, WI 53234,

Petitioner,

vs.

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

Respondent.

* DOCKET NO. 99-I-158
*
* **RULING AND ORDER**
* **GRANTING RESPONDENT'S**
* **MOTION TO DISMISS**
*
*

This matter is before the Commission on the motion of respondent Wisconsin Department of Revenue ("Department") to dismiss petitioner Judy Hagner's petition for review on the basis that it has not acted on petitioner's petition for redetermination which is currently pending before its Resolution Unit. Therefore, the Department asserts, this appeal is premature and the Commission lacks jurisdiction to consider it under Wis. Stat. §§ 71.88(2) and 73.01(5).

Petitioner Judy Hagner appears on her own behalf. The Department appears by its attorney, Veronica Folstad.

Having considered the entire record, the Commission hereby states the undisputed material facts, rules, and orders as follows:

UNDISPUTED MATERIAL FACTS

1. The Department has received petitioner's petition for

redetermination under date of July 24, 1999 objecting to an action of the Department.

2. The Department has not issued a notice of determination in response to petitioner's petition for redetermination.

3. Under date of August 21, 1999, petitioner filed a petition for review with the Commission, asking the Commission to (1) order the Department's Audit Bureau to close its investigation of this matter, (2) order the Audit Bureau to mail petitioner a denial letter, (3) order the Audit Bureau to send petitioner's tax returns to the Department's Resolution Unit, and (4) order the Resolution Unit to deny petitioner's appeal.

RULING

The Department has not issued a final determination on petitioner's petition for redetermination in this matter. This is required by statute before an appeal may be taken to this commission. See, Wis. Stat. §§ 71.88(2) and 73.01(5).

Because there has been no final determination from which petitioner could be aggrieved, the Commission lacks subject matter jurisdiction over this matter.

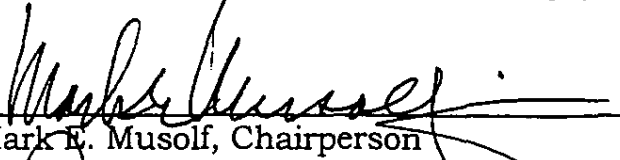
Therefore,

IT IS ORDERED

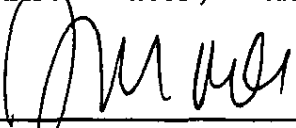
That the Department's motion to dismiss the petition for review in this matter is granted.

Dated at Madison, Wisconsin, this 4th day of February, 2000.

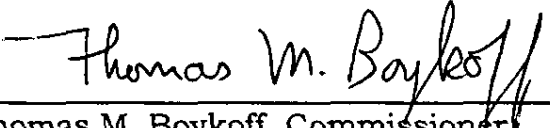
WISCONSIN TAX APPEALS COMMISSION



Mark E. Musolf, Chairperson



Don M. Millis, Commissioner



Thomas M. Boykoff, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"