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FILED
Wisconsin Tax Appeals Commission
NOV 19 2002
Darlene Skolaski
Deputy Clerk

STATE OF WISCONSIN
TAX APPEALS COMMISSION

DAN J. JOVANOVIC
9424 Hwy. W
Campbellsport, WI 53010,

DOCKET NOS. 02-I-52
and 02-I-53

Petitioner,

vs.

RULING AND ORDER

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

Respondent.

RICHARD F. RAEMISCH, COMMISSIONER:

These cases come before the Commission on the motion of respondent, Wisconsin Department of Revenue ("Department"), filed with the Commission on July 31, 2002. The Department moves to dismiss the petitions for review of petitioner Dan J. Jovanovic on the bases that petitioner: 1) Failed to prosecute his appeals, under Wis. Stat. §§ 802.10(7) and 805.03; 2) Failed to obey an order of the Commission to remit the filing fees, which are prescribed by Wis. Stat. § 73.01(5); and 3) Failed to obey an order of the Commission to appear for a Scheduling Conference on July 26, 2002, under Wis. Stat. §§ 802.10(7) and 805.03. The statutes forming the bases of this motion have been adopted by the Commission under Wis. Admin. Code § TA 1.39, which reads in part: "... the practice and procedures before the commission shall substantially follow the practice and procedures before the circuit courts of this state."

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Petitioner represents himself. Attorney Kenneth J. Artis represents the Department. With its motion, the Department filed an affidavit, with exhibits. Petitioner has not responded.

Having considered the entire record, the Commission hereby finds, rules, and orders as follows:

FACTS

1. Petitioner did not file Wisconsin income tax returns for the years 1996, 1997, 1998, and 1999.

2. Under a date of July 30, 2001, the Department issued separate income tax assessments to petitioner for the year 1996 in the amount of \$2,784.30 and for the years 1997, 1998, and 1999 in the amount of \$8,720.74.

3. Under a date of September 25, 2001, petitioner filed petitions for redetermination with the Department.

4. Under a date of January 21, 2002, the Department denied the petitions for redetermination.

5. Under a date of March 20, 2002, and received by the Commission on March 21, 2002, petitioner filed timely petitions, although the petitions were copies and not originals as required under Wis. Admin. Code § TA 1.15(3).

6. Under a date of March 21, 2002, the Commission sent petitioner a letter requesting that he remit the required filing fees pursuant to Wis. Stat. § 73.01(5).

7. Under a date of March 29, 2002, petitioner sent the Commission a letter stating, in part, "The two \$25 requisite filing fees that were not enclosed cannot

be demanded"

8. The Commission mailed to petitioner, at his last known address, a notice of a June 25, 2002 telephone conference; petitioner failed to appear either in person or by a representative at the telephone conference.

9. On June 25, 2002, the Commission issued a Status Conference Memorandum and Order which scheduled a second telephone status conference for July 26, 2002 and ordered petitioner, by July 25, 2002, to 1) remit the required filing fees to the Commission and 2) send original typed petitions for review to the Commission.

10. Petitioner failed to comply with the orders of the Commission, and he did not appear either in person or by a representative at the July 26, 2002 telephone conference.

11. On July 31, 2002, the Department filed its motion to dismiss.

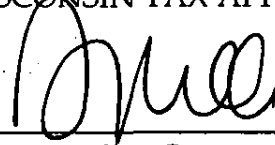
12. Grounds exist for dismissing petitioner's petitions for review, and they are dismissed under Wis. Stat §§ 802.10(7) and 805.03, on the bases of petitioner's failure to prosecute these cases and failure to comply with orders of the Commission.

IT IS ORDERED

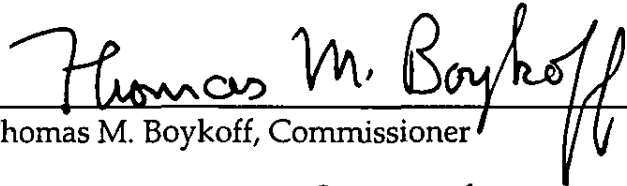
That the Department's motion to dismiss on the bases of petitioner's failure to prosecute his appeals and failure to comply with the orders of the Commission is granted, and the petitions for review are dismissed.

Dated at Madison, Wisconsin, this 19th day of November, 2002.

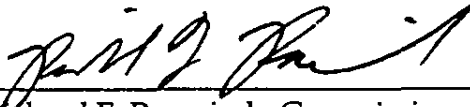
WISCONSIN TAX APPEALS COMMISSION



Don M. Millis, Commission Chairperson



Thomas M. Boykoff, Commissioner



Richard F. Raemisch, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"