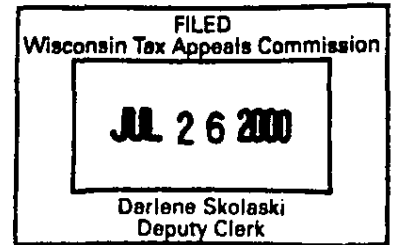


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STATE OF WISCONSIN  
TAX APPEALS COMMISSION



2035

**ROBERT H. SABASKA**  
1317 Highland Avenue  
Eau Claire, WI 54701,

Docket No. 00-W-78

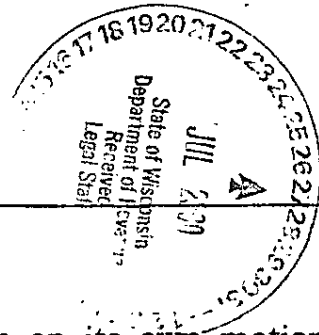
Petitioner,

vs.

**RULING AND ORDER**

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

Respondent.



**DON M. MILLIS, COMMISSIONER:**

This matter comes before the Commission on its own motion to dismiss the petition for review. Petitioner represents himself in this matter. Attorney Michael Buchanan represents respondent.

Based on the record in this matter, the Commission finds, concludes, and orders as follows:

**RULING**

Under the date of December 30, 1999, respondent assessed petitioner as a person responsible to withhold, collect or pay over withholding taxes. Petitioner filed a petition for redetermination with respondent on February 22, 2000. Under the date of March 1, 2000, respondent denied the petition for redetermination. Petitioner filed a timely petition for review with the Commission.

This matter was set for an initial telephone scheduling conference on July 12, 2000, in a Notice dated June 8, 2000. The Notice of the initial telephone scheduling conference provided, in part:

**Unless included with the petition for review, the petitioner or a representative shall notify the Tax Appeals Commission, in writing or by telephone, of the area code and telephone number where petitioner or a representative can be reached for the conference at the time stated in this notice.** If the Commission is unable to reach the petitioner or representative by telephone, the conference will proceed as above, and the petition for review will be subject to dismissal, pursuant to Wis. Stats. §§ 802.10(7) and 805.03. [Emphasis in original.]

Petitioner did not supply a telephone number in his petition review and did not supply a telephone number in accordance with the above-quoted portion of the Notice of June 8, 2000. At the time of the telephone conference on July 12, 2000, Commission staff called the number listed for petitioner in the public telephone directory. Petitioner was not at that number and did not appear at the July 12 scheduling conference.

On July 13, 2000, the Commission issued a Scheduling Order Memorandum setting another telephone scheduling conference for July 25, 2000. The Scheduling Order Memorandum provided, in part:

Petitioner failed to appear at and failed to notify the Commission of his telephone number so that the Commission could contact him for the scheduling conference held on July 12, 2000. Prior to the scheduling conference set for July 25, 2000, petitioner or his representative shall provide the Commission with a telephone number that the Commission can use to contact petitioner or representative for this scheduling conference. Either petitioner or his representative shall participate in this scheduling conference. Failure to comply with the terms of this order may result in any sanction authorized by law, including dismissal of the petition for review.

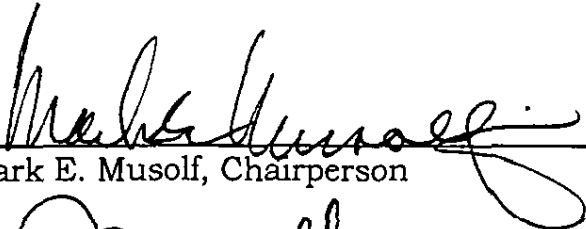
The Commission, on its own motion, moves to dismiss the petition for review for failure to prosecute, pursuant to section 805.03, and for violating scheduling orders, pursuant to section 802.10(7). Since filing his petition for review, petitioner has ignored two telephone scheduling conferences and failed to provide any explanation for his actions. Therefore, the Commission will dismiss the petition for review pursuant to the above referenced statutes.

**ORDER**

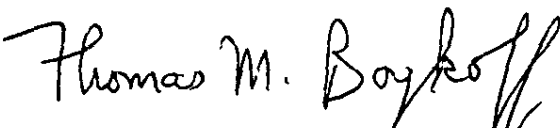
The petition for review is dismissed.

Dated at Madison, Wisconsin, this 26<sup>th</sup> day of July, 2000.

**WISCONSIN TAX APPEALS COMMISSION**

  
\_\_\_\_\_  
Mark E. Musolf, Chairperson

  
\_\_\_\_\_  
Don M. Millis, Commissioner

  
\_\_\_\_\_  
Thomas M. Boykoff, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"

WISCONSIN TAX APPEALS COMMISSION

**NOTICE OF APPEAL INFORMATION**

NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW,  
THE TIMES ALLOWED FOR EACH AND THE IDENTIFICATION  
OF THE PARTY TO BE NAMED AS RESPONDENT

The following notice is served on you as part of the Commission's decision rendered:

Any party has a right to petition for a rehearing of this decision within 20 days of the service of this decision, as provided in section 227.49 of the Wisconsin Statutes. The 20 day period commences the day after personal service or mailing of this decision. (Decisions of the Tax Appeals Commission are mailed the day they are dated. In the case of an oral decision, personal service is the oral pronouncement of the decision at the hearing.) The petition for rehearing should be filed with the Wisconsin Tax Appeals Commission. Nevertheless, an appeal can be taken directly to circuit court through a petition for judicial review. It is not necessary to petition for a rehearing.

Any party has a right to petition for a judicial review of this decision as provided in section 227.53 of the Wisconsin Statutes. **The petition must be filed in circuit court and served upon the Wisconsin Tax Appeals Commission and the Department of Revenue** within 30 days of service of this decision if there has been no petition for rehearing, or within 30 days of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing. The 30 day period commences the day after personal service or mailing of the decision or order, or the day after the final disposition by operation of law of any petition for rehearing. (Decisions of the Tax Appeals Commission are mailed the day they are dated. In the case of an oral decision, personal service is the oral pronouncement of the decision at the hearing.) **The petition for judicial review should name the Department of Revenue as respondent.**

This notice is part of the decision and incorporated therein.