

**STATE OF WISCONSIN
TAX APPEALS COMMISSION**

THE TORRINGTON COMPANY,

DOCKET NO. 07-I-242

Petitioner,

vs.

ORDER OF DISMISSAL

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

ROGER W. LEGRAND, COMMISSIONER:

This case comes before the Commission on the Commission's own motion to dismiss the petition for review.

FINDINGS OF FACT

1. On August 23, 2006, the respondent Wisconsin Department of Revenue (the "Department") issued a Franchise Tax Assessment Notice against the petitioner in the amount of \$410,325.33 for the period January 31, 2001 through February 15, 2003.
2. Petitioner filed a Petition for Redetermination with the Department dated October 20, 2006.
3. The Department issued a Notice of Action dated October 18, 2007 denying the Petition for Redetermination.

4. Petitioner appealed to the Tax Appeals Commission in a letter dated December 19, 2007 and filed December 26, 2007. The petition was printed on Ingersoll-Rand corporate letterhead and signed by Kenneth W. Liljeback as petitioner's "Attorney-in-Fact."

5. The Department answered on January 28, 2008.

6. By Notice sent to petitioner on March 20, 2008, this matter was set for a telephone status conference on May 15, 2008. Respondent was present for the status conference. However, petitioner did not participate. The Commission was informed by telephone that Mr. Liljeback did not work at Ingersoll-Rand and no one else from Ingersoll-Rand chose to appear for the conference.

7. On May 22, 2008, another status conference was scheduled for July 23, 2008. The order for this status conference stated that "The parties or their representatives shall participate in the next-scheduled status 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."

8. On July 23, 2008, the Commission held the scheduled status conference. Respondent appeared. Neither petitioner nor petitioner's representative appeared, although a telephone call was placed to Ingersoll-Rand, the representative of petitioner.

RULING AND ORDER

The Commission finds that petitioner's failures to appear at the telephone status conferences held on May 15, 2008 and July 23, 2008 and failure to comply with

the Commission's Order dated May 22, 2008 constitute failure to prosecute the petition for review in this matter and failure to comply with the Commission's lawful order under Wis. Stat. § 805.03. Based upon these findings, the petition for review is dismissed.

Dated at Madison, Wisconsin, this 6th day of August, 2008.

WISCONSIN TAX APPEALS COMMISSION

David C. Swanson, Chairperson

Roger W. LeGrand, Commissioner

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"