

KLEIMAN WILLIAM D I10221 042784 TAC

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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 WILLIAM D. KLEIMAN  
 2475 Eric Circle #4  
 Madison, Wisconsin 53713  
  
 Petitioner,  
  
 vs.  
  
 WISCONSIN DEPARTMENT OF REVENUE  
 P.O. Box 8933  
 Madison, Wisconsin 53708  
  
 Respondent.  
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DOCKET NO. I-10221  
 RULING AND ORDER ON  
 MOTION FOR JUDGMENT  
 ON THE PLEADINGS OR  
 FOR SUMMARY JUDGMENT

STATE OF WISCONSIN  
 DEPARTMENT OF REVENUE  
**RECEIVED**  
 APR 30 1984  
 LEGAL DIVISION

Pursuant to this Commission's notice, this Commission convened at Room 611A of the GEF-2, a State Office Building, 101 South Webster Street, Madison, Wisconsin on March 7, 1984 at 9:00 a.m., for the purpose of hearing arguments on the respondent's motion that this Commission issue an order dismissing petitioner's petition for review granting a judgment on the pleadings or, in the alternative, granting a summary judgment in the above-entitled matter on the grounds the petitioner failed to state a claim in his petition for review upon which relief can be granted, and fails to state a justiciable controversy.

Petitioner, William D. Kleiman, appeared in person as his own representative; respondent, Wisconsin Department of Revenue, appeared by its attorney, John R. Evans; the Commission having considered the entire record herein hereby rules as follows:

1. Under date of May 2, 1983, respondent issued an assessment of additional income tax against petitioner in the total amount of \$2,555.32. The assessment covered tax years 1980 and 1981.

It was accompanied by the explanation that because petitioner had failed to file a Wisconsin income tax return for each of the years as previously requested, respondent estimated his income and issued an assessment under the authority of s.71.11(4), Stats.

2. On June 29, 1983, petitioner filed with respondent a petition for redetermination. By notice dated September 12, 1983, respondent denied petitioner's petition for redetermination.

3. Petitioner presented no testimony or evidence in response to respondent's motion for judgment on the pleadings or for summary judgment.

4. Respondent has shown good and sufficient cause for the granting of its motion for summary judgment.

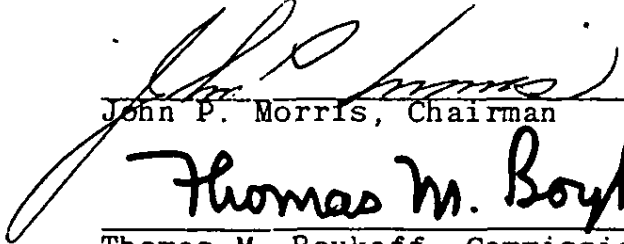
Therefore,

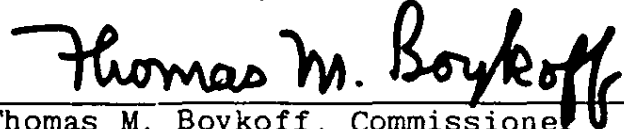
IT IS ORDERED


That respondent's motion for summary judgment in the above-captioned matter is granted.

Dated at Madison, Wisconsin, this 27th day of April, 1984.

WISCONSIN TAX APPEALS COMMISSION

  
John P. Morris, Chairman

  
Thomas M. Boykoff, Commissioner

  
William Bradford Smith, Commissioner

Attachment: "NOTICE OF APPEAL INFORMATION"