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STATE OF WISCONSIN
TAX APPEALS COMMISSION

FILED
Wisconsin Tax Appeals Commission
DEC - 5 1994
Barbara Skowaski
Deputy Clerk

* * * * *

TIMOTHY L. CORYELL
1402 South 4th Street
LaCrosse, Wisconsin 54001

DOCKET NO. 94-I-115

RULING AND ORDER

DISMISSING PETITION

Petitioner,

FOR REVIEW

vs.

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

Respondent.

* * * * *



On November 8, 1994, the respondent, Wisconsin Department of Revenue, by its attorney, James L. Greenwald, filed with this Commission a motion to dismiss the above-entitled matter on the grounds 1) that the petition for review does not state a cause of action upon which relief can be granted and 2) that the petitioner has failed to prosecute his appeal.

Having considered the record herein, the Commission finds:

On December 27, 1993, the respondent issued to the petitioner a notice of estimated assessment for additional income tax for the years 1988 through 1992.

On December 30, 1993, the petitioner filed with the respondent a petition for redetermination. In his petition, he acknowledged that he has not filed income tax returns for the years in question and indicated that he was invoking the Fifth Amendment to the United States Constitution as his legal basis for not filing such returns.

On March 14, 1994, the respondent issued to the petitioner a notice of action denying the petition for redetermination.

On March 22, 1994, the petitioner filed a petition for review with the Commission. The only objection to the respondent's action that the petitioner raised in his petition for review was his claim that he did not have to file an income tax return with the respondent because of the Fifth Amendment.

On May 9, 1994, the Commission sent the petitioner a notice of scheduling conference. On May 12, 1994, the Commission received from the petitioner the notice it had sent him with large question marks inscribed on it. The petitioner did not contact the Commission to give it a telephone number at which he could be reached for the scheduling conference nor did he request the Commission to reschedule the conference for another time and date. The petitioner did not contact the respondent relative to the conference either.

On August 30, 1994, the scheduling conference was held, Commissioner Thomas R. Timken convened the telephone conference and Attorney Greenwald appeared for the respondent. The Commission could not reach the petitioner for the conference, since the petitioner had not provided it with a telephone number where he could be reached.

The petitioner failed to appear at the telephone scheduling conference and failed to prosecute his petition for review (see § 805.03, Wis. Stats.).

The respondent has shown good and sufficient grounds for the granting of its motion to dismiss.

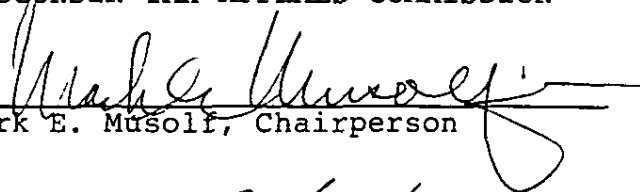
Therefore,

IT IS ORDERED

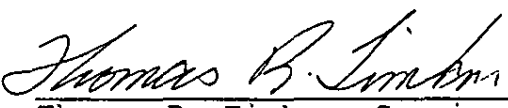
That the respondent's action on the petitioner's petition for redetermination is affirmed and the petition for review in the above-entitled matter is dismissed.

Dated at Madison, Wisconsin, this 5th day of December, 1994.

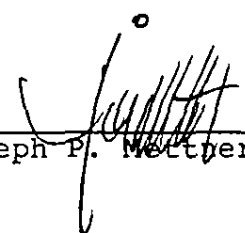
WISCONSIN TAX APPEALS COMMISSION



Mark E. Musolf, Chairperson



Thomas R. Timken, Commissioner



Joseph P. Netter, Commissioner

Attachment: "NOTICE OF APPEAL INFORMATION"