

Speakeasy

v.

Department of Revenue

Docket No.: 11378-91MR

DECISION

The "Taxpayer" appeals pursuant to RSA 21-J:28-b IV, the Department of Revenue Administration's, "DRA's" notice of revocation of the Taxpayer's operator's license and the DRA's assessment of certain taxes, interest and late penalties. The facts concerning this case are stated in the DRA's file that was certified to the board.

The Taxpayer has the burden to show the DRA erred in its decision. The Taxpayer appealed to the board but did not state any reasons to show that the DRA erred in its determination. Since the initial filing, the only communication the board has had with the Taxpayer was a June 8, 1993 letter from an Attorney Byron J. Siegal, informing the board that the Taxpayer had filed for Chapter 7 bankruptcy. Attorney Siegal requested a cancellation of the hearing. Attorney Siegal's letter did not, however, indicate that Attorney Siegal was representing the Taxpayer or that the case was withdrawn. Therefore, the board reviewed the record and issues this decision.

Because the Taxpayer failed to submit any reason to show why the DRA erred, the board denies the appeal.

The board must comment on Attorney Siegal's handling of this matter. First, his letter was unclear about whether he represented the Taxpayer and whether a withdrawal was being requested. Secondly, the board made numerous attempts to contact Attorney Siegal, but all such attempts were unsuccessful.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

CERTIFICATION

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Evelyn S. Gloor, Taxpayer; Byron J. Siegel, Esq. and V. Hummel Berghaus, IV, Esq., Department of Revenue Administration.

Dated: July 14, 1993

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Valerie B. Lanigan, Clerk