

Anne C. Clow

v.

Department of Revenue Administration

Docket No.: 18380-99HR

FINAL ORDER

On October 11, 2000, the board ordered the parties to file statements as to why this appeal should not be dismissed due to the “Taxpayer’s” not having timely filed the requested trust document with the department of revenue administration (“DRA”). The DRA filed its statement on October 17, 2000, confirming its position “that the case should be dismissed.” On November 15, 2000, the board, after further review of the Taxpayer’s file, ordered her to send a copy of her 1998 federal tax return for the trust (or an affidavit that no return was filed) to the DRA, copying the board. The Taxpayer did not comply. Due to the lack of response from the Taxpayer, and the reasons stated in the board’s October 11, 2000 order, the board dismisses the appeal.

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; TAX 201.37(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous

in fact or in

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law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify that copies of the foregoing order have this date been mailed, postage prepaid, to Anne C. Clow, Taxpayer; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Dated: January 19, 2001

Lynn M. Wheeler, Clerk

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CERTIFICATION

I hereby certify that copies of the foregoing order have this date been mailed, postage prepaid, to Anne C. Clow, Taxpayer; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Dated: January 26, 2001

Lynn M. Wheeler, Clerk

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