

William R. and Bernice Hayes

v.

Department of Revenue Administration

Docket No.: 18381-99HR

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 “Taxpayers” not timely filing the requested trust documents with the department of revenue administration (“DRA”). The Taxpayers did not file a statement.

The DRA filed its statement on October 17, 2000, confirming its position “that the case should be dismissed”. Due to the lack of response from the Taxpayers, and the reasons stated in the earlier 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 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

Page 2

Hayes v. DRA

Docket No.: 18381-99HR

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

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 William R. and Bernice Hayes, Taxpayers; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Dated: November 15, 2000

Lynn M. Wheeler, Clerk

0007