

**Vivian M. Ferguson**

**v.**

**Department of Revenue Administration**

**Docket No.: 24709-08LM**

**DECISION**

On November 3, 2009, the board issued an Order requesting the “Taxpayer” and the department of revenue administration (“DRA”) provide a written statement stating why the filing deadline should be extended due to accident, mistake or misfortune. The Taxpayer responded on November 12, 2009 and the DRA responded on November 24, 2009. In accordance with Tax 102.02, accident, mistake or misfortune means “something outside the party’s own control and not due to neglect, or something that a reasonably prudent person would not be expected to guard against or provide for.” After reviewing the Taxpayer’s response, the board finds the Taxpayer’s explanation does not meet the standard of accident, mistake or misfortune. Therefore, the appeal is dismissed.

A motion for reconsideration 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. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the Board’s order was erroneous in fact or law. Filing a reconsideration motion is a prerequisite

for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Vivian M. Ferguson, PO Box 1252, Claremont, NH 03743, Taxpayer; and State of New Hampshire Department of Revenue Admin., 109 Pleasant Street, Concord, NH 03301.

Date: December 22, 2009

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Anne M. Stelmach, Clerk