

**John R. Sarris**

**v.**

**State of New Hampshire Department of Revenue Administration**

**Docket No. 24711-08BP**

**DECISION**

Based upon information received from the department of revenue administration stating the date of their Final Order was August 31, 2009, the “Taxpayer” failed to comply with the timely filing requirements of RSA 21-J:28-b, IV, and the appeal is hereby 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 this date, postage prepaid, to: John R. Sarris, 18-102 Mountain Laurels Drive, Nashua, NH 03062, Taxpayer; and Melinda Ellen Cyr, Esq., State of New Hampshire Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Date: November 18, 2009

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Anne M. Stelmach, Clerk