

**BEFORE THE TAX APPEAL BOARD  
OF THE STATE OF DELAWARE**

LOUIS and HELEN FUHRMANN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 1814
	)	
DIRECTOR OF REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

This case concerns personal income taxes for 2017. Respondent denied deductions claimed by Petitioners and assessed Petitioners over \$8,400 in unpaid taxes, penalties and interest.

Respondent issued her notice of determination (“NOD”) on June 8, 2022. The NOD assessed over \$8,400 in unpaid taxes, penalties and interest, and informed Petitioners that if they wished to appeal the NOD, Petitioners had to file a written petition with the “Tax Appeal Board within sixty days of the date of this notice.” The first business day following the sixtieth day from June 8, 2022 is August 8, 2022.

Petitioners filed a written petition with the Board.

On October 13, 2022, Respondent moved to dismiss the petition on the ground it was not filed timely and, as a result, the Tax Appeal Board lacks jurisdiction over the dispute.

On November 9, 2022, the Tax Appeal Board set a schedule requiring Petitioners to respond to the motion to dismiss on or before December 28, 2022.

Petitioners never responded to the motion to dismiss.

On June 1, 2023, the Board issued an order dismissing the case for failure to prosecute (the "Order");

On June 5, 2023, John Travis, an accountant representing the Petitioners, sent an email to the Board's secretary that attached a July 6, 2022 letter addressed to the Board that states the Petitioners disagree with the NOD. Although the Board is not resolving the issue in the context of this order, the July 6, 2022 letter could be viewed as a timely appeal from the NOD.

The Board is treating the email from Mr. Travis as a motion to reconsider and vacate the Order.

IT IS HEREBY ORDERED that:

1. On or before June 26, 2023, Respondent shall submit a response to the email explaining why the Order should not be vacated and set aside so that the Petitioners have the opportunity to argue that the July 6, 2022 letter timely perfected an appeal to this Board. The Respondent's response shall state whether the TAB

secretary, the Respondent or her agents received the July 6, 2022 letter prior to August 8, 2022, the last day by which Petitioners had to appeal the NOD.

2. On or before July 10, 2023, Petitioners shall respond to the Respondent's June 26, 2023 submission.

3. If Petitioners do not respond to the Respondent's June 26, 2023 submission on or before July 10, 2023, the motion to reconsider and vacate the Order will be denied.

4. If the parties submit responses in accordance with the foregoing schedule, the Board will consider whether the Order should be vacated.

  
Paul O'Shea/Chairman  
Tax Appeal Board

SO ORDERED this 12<sup>th</sup> day of June, 2023.