## TAX APPEAL BOARD OF THE STATE OF DELAWARE

WILLIAM AND DIANE MUMPER,	}
Petitioners,	)
v.	) Docket No. 909
DIRECTOR OF REVENUE,	) )
Respondent.	<b>;</b>

Petitioners, pro se Amanda S. Krasinski, Esquire, Deputy Attorney General for Respondent Director of Revenue.

## DECISION AND ORDER

Joseph S. Yucht, Esquire, Chairman: The Board has before it Respondent's Motion to Dismiss the petition filed by petitioners. Upon consideration of the pleadings filed and the contentions of the parties, the Board finds that:

- (1) Petitioners filed their Petition on December 11,
- (2) The Notice of Determination from which the Petitioners were appealing was mailed to Petitioners on September 8, 1986.
- (3) 30 Delaware Code §1185 provides that the action of the Respondent will be final upon the expiration of 90 days from the date the Director of Revenue mailed the Notice of Determination, unless within the 90 day period, the taxpayers filed their appeal with the Tax Appeal Board.
- (4) The Petition that was filed with this Board was filed more than 90 days after the date the Notice of

Determination was mailed.

(5) Petitioners also failed to attach to their Petition a copy of the Notice of Determination as required by Rule 6 of the Tax Appeal Board.

The Board holds that Petitioners have failed to file their Petition in accordance with the provisions of 30 <u>Delaware</u> <u>Code</u> §1203 and thus the Board does not have jurisdiction over the matter. In addition, since Petitioners failed to comply with Rule 6 of the Tax Appeal Board, no proper or valid or sufficient Petition was filed.

NOW, THEREFORE, IT IS ORDERED that Respondent's Motion to Dismiss is granted and the Petition is hereby dismissed.

John H. Cordney

Dated: April 8, 1988