

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
RAND MCNALLY & COMPANY) Docket No. **2021-01**
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE (Sales & Use Tax))

ORDER DISMISSING APPEAL

THIS MATTER came before the State Board on its own motion. The State Board having reviewed the file herein and being otherwise advised in the premises:

1. Petitioner timely appealed from a Department of Revenue audit assessment on January 5, 2021.
2. In accordance with our standard practice, the State Board issued a Scheduling Conference Order on January 7, 2021, directing Petitioner to submit a Preliminary Statement on or before February 8, 2021, setting forth the required contents of that Statement. The Department was to do likewise by February 23, 2021.
3. The Scheduling Conference Order also set a scheduling conference for March 2, 2021, to review the parties' progress on prehearing activities, as well as to set a date for a contested case hearing and exchange of exhibits in preparation for hearing.
4. Petitioner failed to submit a Preliminary Statement, so the State Board issued a Notice of Intent to Dismiss with Prejudice on February 16, 2021. In that Notice, the State Board announced that it would dismiss Petitioner's appeal unless Petitioner filed specific objections to dismissal by March 3, 2021.
5. Petitioner submitted a letter indicating that it misunderstood the underlying audit and the subject of the appeal, and that its confusion before the State Board arose from the company's transition and from the departure of various employees. Yet, Petitioner still did not submit a Preliminary Statement.
6. Petitioner failed to appear, either in person or by telephone, at the March 2, 2021 scheduling conference.
7. The Board's rules allow dismissal as a sanction for violating "any valid order of the Board[.]" Rules, Wyo. State Bd. of Equalization, ch. 1, § 9(e) (2021).


8. Petitioner has demonstrated to the Board's satisfaction that it is unwilling to comply with the Board's most basic orders.

IT IS, THEREFORE, ORDERED that this matter is dismissed with prejudice as a sanction for Petitioner's multiple violations of this Board's orders.

Pursuant to Wyoming Statutes section 16-3-114 (2019) and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days after the date of this decision.

Dated this 4 day of March 2021.

STATE BOARD OF EQUALIZATION



David Delicath, Board Member

ATTEST:



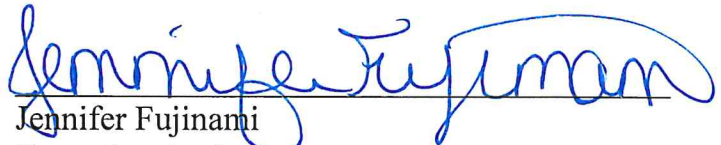
Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 4 day of **March 2021**, I served the foregoing **ORDER DISMISSING APPEAL** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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cc: Terri Lucero; File
ABA State and Local Tax Reporter