

09-3324, 10-2065, 11-101
TAX TYPE: INCOME TAX
TAX YEARS: 2006, 2007, 2008 AND 2009
DATE SIGNED: 9-30-2013
COMMISSIONERS: B. JOHNSON, D. DIXON, M. CRAGUN
EXCUSED: R. PERO
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER-1, Petitioner, v. AUDITING DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW AND FINAL DECISION</p> <p>Appeal No. 09-3324</p> <p>Account No. ##### Tax Type: Income Tax Year: 2006 Judge: Chapman</p>
<p>TAXPAYER-1 AND TAXPAYER-2, Petitioner, v. AUDITING DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>Appeal No. 10-2065</p> <p>Account No. ##### Tax Type: Income Tax Year: 2006</p> <p>Judge: Chapman</p>
<p>TAXPAYER-1 AND TAXPAYER-2, Petitioner, v. AUDITING DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>Appeal No. 11-101</p> <p>Account No. ##### Tax Type: Income Tax Years: 2007, 2008 & 2009</p> <p>Judge: Chapman</p>

Presiding:

Michael J. Cragun, Commissioner
Kerry R. Chapman, Administrative Law Judge

Appearances:

For Petitioner: TAXPAYER-1, Taxpayer

For Respondent: REPRESENTATIVE FOR RESPONDENT, Assistant Attorney General
RESPONDENT, from Auditing Division

STATEMENT OF THE CASE

These matters came before the Utah State Tax Commission for a Formal Hearing on September 30, 2013. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. Auditing Division (“Division”) imposed additional Utah individual income tax and interest upon (“Petitioner” or “taxpayer”) for the 2006, 2007, 2008, and 2009 tax years.

2. At the Formal Hearing, the Division submitted evidence of the amounts of Utah individual income tax and interest that it considered the taxpayer to owe in regards to the four tax years as issue. Exhibit R-1, p.1. As of September 30, 2013, the Division claimed that the taxpayer owed a total amount of \$\$\$\$\$ in additional tax and interest for the 2006, 2007, 2008, and 2009 tax years, as follows (and as shown on the “top chart” of Exhibit R-1, p.1):

Tax Year	Tax	Penalties	Interest¹	Total Amount Due
2006 ²	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
2007	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
2008	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$

1 Interest continues to accrue until any tax liability is paid.

2 On the Division’s exhibit, it showed two different amounts relating to the 2006 tax year. REPRESENTATIVE FOR TAXPAYER, explained that the total amount at issue for the 2006 tax year could be obtained by summing the two amounts shown for this year.

2009	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$
TOTAL AMOUNT OF TAX AND INTEREST DUE AS OF 09/30/2013				\$\$\$\$

3. At the Formal Hearing, the taxpayer agreed to resolve the matters for the amounts the Division claimed to be due for each of the four tax years at issue, as shown in Finding of Fact #2. Accordingly, the parties agreed that the taxpayer owed \$\$\$\$ in additional tax and interest in the aggregate for the 2006, 2007, 2008, and 2009 tax years.

DECISION AND ORDER

Based upon the forgoing, the Commission finds that as of September 30, 2013, the taxpayer *is owed* \$\$\$\$ in tax and interest for the 2006 tax year and \$\$\$\$ in tax and interest for the 2008 tax year. In addition, the Commission finds that as of September 30, 2013, the taxpayer *owes* \$\$\$\$ in tax and interest for the 2007 tax year and \$\$\$\$ in tax and interest for the 2009 tax year. In the aggregate, the Commission finds that as of September 30, 2013, the taxpayer *owes* \$\$\$\$ in tax and interest for the four tax years at issue in these matters.

It is so ordered.

DATED this ____ day of _____, 2013.

R. Bruce Johnson
Commission Chair

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

NOTICE: NOTICE: An order approving a stipulated agreement constitutes final agency action on this matter. An action to enforce the agreement may be brought pursuant to Utah Code Ann. §63G-4-501.