

12-2778
TAX TYPE: INCOME TAX
TAX YEAR: 2009
DATE SIGNED: 4-25-2013
COMMISSIONERS: D. DIXON, M. CRAGUN, R. PERO
EXCUSED: B. JOHNSON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER,</p> <p style="padding-left: 40px;">Petitioner,</p> <p>vs.</p> <p>AUDITING DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="padding-left: 40px;">Respondent.</p>	<p>ORDER OF DISMISSAL</p> <p>Appeal No. 12-2778</p> <p>Account No. #####</p> <p>Tax Type: Income Tax</p> <p>Tax Year: 2009</p> <p>Judge: Nielson-Larios</p>
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Presiding:

Aimee Nielson-Larios, Administrative Law Judge

Appearances:

For Petitioner: TAXPAYER
REPRESENTATIVE FOR TAXPAYER, Representative

For Respondent: RESPONDENT, Auditing Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for telephone status conference on April 9, 2013. At that conference, Petitioner ("Taxpayer") stated that the only issue for the appeal is an innocent or injured spouse request. During a prior telephone status conference, the Taxpayer indicated that she has already prevailed with the IRS on a similar request.

The Utah State Tax Commission addresses innocent or injured spouse requests through its Taxpayer Services Division rather than through its Appeals Unit. The Taxpayer can find information about how to file her innocent or injured spouse request on the Tax Commission website at <http://tax.utah.gov/extension/innocent>. She may also call the Taxpayer Services Division at (801) 297-6300 or (801) 297-7703 for more information.

Appeal No. 12-2778

Because innocent and injured spouse requests are handled through the Taxpayer Services Division instead of the Appeals Unit, this appeal should be dismissed. The Taxpayer may still pursue her request for innocent or injured spouse relief with the Taxpayer Services Division.

ORDER

Based upon the foregoing, the Commission dismisses Taxpayer's appeal. 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 of Appeal Rights and Payment Requirement: Any balance due as a result of this order must be paid within thirty days of the date of this order or a late penalty could be applied. If you disagree with this order you have twenty (20) days after the date of this order to file a Request for Reconsideration with the Commission in accordance with Utah Code Ann. §63G-4-302. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 et seq. and §63G-4-401 et seq.