

13-1306
TAX TYPE: SALES & USE TAX
TAX YEAR: 2013
DATE SIGNED: 7-22-2013
COMMISSIONERS: D. DIXON, M. CRAGUN, R. PERO
EXCUSED: B. JOHNSON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER,</p> <p>Petitioner,</p> <p>vs.</p> <p>TAXPAYER SERVICES DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p>Respondent.</p>	<p>ORDER OF DISMISSAL</p> <p>Appeal No. 13-1306</p> <p>Account No. #####</p> <p>Tax Type: Sales & Use Tax</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

On May 6, 2013, Petitioner ("Taxpayer") had filed a Petition for Redetermination with the Utah State Tax Commission. Because it did not appear to be an appeal of an audit or other 'deficiency' appealable under Utah Code 59-1-501, an Order to Show Cause Why Appeal Should Not Be Dismissed was issued on May 30, 2013. The Order indicated that if the Taxpayer failed to show cause the appeal would be dismissed. The Taxpayer did not submit a response to the Order and, therefore, failed to show cause.

ORDER

Based upon the foregoing, the Tax Commission dismisses this 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

Appeal No. 13-1306

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. 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 and 63G-4-401 et. seq.