

05-0053
Audit
Signed 08/15/2005

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	)	ORDER	
)		
Petitioner,	)	Appeal No.	05-0053
)		
v.	)	Account No.	#####
)		
AUDITING DIVISION	)	Tax Type:	Income
OF THE UTAH STATE)		
TAX COMMISSION,	)	Tax Period:	2001
)		
Respondent.	)	Judge:	Chapman

Presiding:

Kerry R. Chapman, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER (by telephone)

For Respondent: RESPONDENT REPRESENTATIVE, from the Auditing Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Status Conference on August 3, 2005. The Division had assessed the Petitioner additional Utah income tax based on the Internal Revenue Service ("IRS") increasing her federal taxable income for the 2001 tax year. At the conference, the Division stated that it had abated the audit assessment at issue because the IRS had reversed its increase of the Petitioner's taxable income. To resolve the appeal, the Status Conference was converted into an Initial Hearing. Because of the IRS's actions and the Division's abatement of the audit assessment at issue, the Commission finds that the Petitioner does not owe the 2001 tax assessment originally imposed by the Division.

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DECISION AND ORDER

Based upon the foregoing, the Commission finds that the Petitioner does not owe the audit assessment originally imposed by the Division for the 2001 tax year. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission
Appeals Division
210 North 1950 West
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____, 2005.

Kerry R. Chapman
Administrative Law Judge

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BY ORDER OF THE UTAH STATE TAX COMMISSION.

The Commission has reviewed this case and the undersigned concur in this decision.

DATED this _____ day of _____, 2005.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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