

05-0131
Revocation
Signed 04/04/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	Appeal No. 05-0131
Petitioner,)	
)	Account No. #####
vs.)	
)	Tax Type: Sales Tax Revocation
RESPONDENT,)	
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, Agent

For Respondent: No one appeared

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of the Utah Code Ann. §59-1-502.5 on March 29, 2005.

Although duly notified of the date, time and location of the hearing, Respondent failed to appear. Efforts to contact Respondent via telephone were unsuccessful.

This matter is before the Utah State Tax Commission due to the request for revocation of sales tax license, filed by Petitioner on January 25, 2005. Petitioner requests revocation of sales tax license number ##### pursuant to Utah Code Ann. §59-12-106(1) on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

Respondent has not filed a sales tax return since he received his sales tax license in January of 2002. Petitioner has estimated returns. The total tax, penalty and interest due as of February 25, 2005 is \$\$\$\$\$. Respondent has repeatedly promised to file returns, but has not done

so. Attempts to garnish, conduct till taps, and a subpoena have failed to produce funds or prompt the filing of returns. Respondent has failed to keep a scheduled appointment.

Respondent did not attend the Initial Hearing in this matter, so the Commission has no explanation from Respondent concerning the delinquency or the allegations of Petitioner.

ORDER AND DECISION

This account is substantially delinquent and has been since January of 2002 in violation of the provisions of the sales tax act. Respondent has never filed a return or paid any tax. This requires revocation of Respondent's sales tax license.

Based on the foregoing, the Utah State Tax Commission hereby revokes Sales Tax License ##### for failure to comply with the provisions of the Utah Sales Tax Act.

This decision does not limit a party's right to a Formal Hearing. However, this Order will become final 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. The request for a Formal Hearing must be in writing and must include the names of the Petitioner and Respondent and the appeal number, as stated on this notice. The request shall be mailed to:

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

DATED this _____ day of _____, 2005.

R. Spencer Robinson
Administrative Law Judge

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