

05-0254
Revocation
Signed 04/04/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	ORDER OF REVOCATION
UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 05-0254
)	
vs.)	Account No. #####
)	Tax Type: Sales Tax Revocation
)	
RESPONDENT,)	Judge: Robinson
)	
Respondent.)	

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Unit Supervisor
 PETITIONER REPRESENTATIVE 3, 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 28, 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 February 22, 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.

For the periods November of 2003, December of 2003, and March of 2004, Respondent has filed sales tax returns, but has not made full payment of the amounts due. The

total tax, penalty and interest due as of February 22, 2005 for these periods is \$\$\$\$\$. Respondent did not file returns for other periods since October of 2003. In addition, the return for December of 2004 is late. Petitioner is missing returns for January and February of 2005. The total amount due as of March 28, 2005, is \$\$\$\$\$.

Petitioner stated on the Revocation form that Respondent has two sales tax numbers, and that he owes over \$\$\$\$\$ on the other number. The form also stated that till taps and bank garnishments have been unsuccessful.

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 for Since October of 2003 in violation of the provisions of the sales tax act. There are more than sufficient grounds to require revocation of the sales tax license. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

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