

05-0480  
Audit  
Signed 11/22/2005

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER 1 & PETITIONER 2,	)		
	)	<b>ORDER</b>	
Petitioner,	)		
	)	Appeal No.	05-0480
v.	)		
	)	Account No.	#####
AUDITING DIVISION OF	)		#####
THE UTAH STATE TAX	)	Audit Period:	2001
COMMISSION,	)	Tax Type:	Income Tax
	)		
Respondent.	)	Judge:	Robinson

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioner:    PETITIONER 1, *pro se*, via telephone  
For Respondent:    RESPONDENT REPRESENTATIVE, from the Auditing Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-1-502.5, on August 25, 2005.

Petitioners are appealing the assessment of interest following an audit that determined Petitioners did not qualify for the At-Home Parent credit in 2001. Respondent sent Statutory Notice for each of the tax years at issue to Petitioners on March 22, 2005. Petitioner submitted a Petition for Redetermination on April 9, 2005, informing Petitioners of the Respondent's position that there was an error in Petitioners' 2001 tax return. The At-Home Parent credit was reduced from \$\$\$\$\$ to \$\$\$\$\$.

Petitioners do not challenge the Respondent's revision. Petitioners have sent in payment in full, including payment of \$\$\$\$\$ in interest. They request a waiver and refund of \$\$\$\$\$ on the grounds ( X ) made the error.

APPLICABLE LAW

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Utah Code Ann. §59-1-401(11) “Upon making a record of its actions, and upon reasonable cause shown, the commission may waive, reduce, or compromise any of the penalties or interest imposed under this part.”

DISCUSSION

The Petitioners had the time value of the money through no fault of the Commission. Neither Petitioners nor ( X ) relied on erroneous advice from a Commission employee.

DECISION AND ORDER

Petitioners received the time value of the money owed through no fault of the Commission. Petitioners are responsible for payment of the interest. Their request for a refund of the interest paid is denied. 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.

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R. Spencer Robinson  
Administrative Law Judge

Appeal No. 05-0480

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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