

05-0558
Successor Liability Assessment
Signed 06/27/2006

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)		
)	ORDER	
Petitioner,)		
)	Appeal No.	05-0558
v.)		
)	Account No.	#####
TAXPAYER SERVICES DIVISION OF THE)		
UTAH STATE TAX COMMISSION,)	Tax Type:	Successor Liability
)		
Respondent.)	Judge:	Chapman

Presiding:

Kerry R. Chapman, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Attorney for Petitioner
For Respondent: RESPONDENT REPRESENTATIVE, Assistant Attorney General

STATEMENT OF THE CASE

This matter came before the Commission for a Telephone Status Conference on June 22, 2006. Both parties agreed to convert the conference to an Initial Hearing.

At the hearing, RESPONDENT REPRESENTATIVE stated that the Division had determined that the Petitioner was not liable for the "Liability Against a Successor in Business" assessment that it had issued to the Petitioner in its April 19, 2005 Statutory Notice. For this reason, the Division asked the Commission to nullify the assessment at issue in favor of the Petitioner.

DECISION AND ORDER

Based upon the foregoing, the Commission grants the Petitioner's appeal and overturns the Division's assessment. 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

Appeal No. 05-0558

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 _____, 2006.

Kerry R. Chapman
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 _____, 2006.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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