

05-0977
Audit
Signed 10/17/2005

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)	
)	ORDER FROM INITIAL HEARING
)	
Petitioner,)	
)	Appeal No. 050977
v.)	
)	Tax Type: Income Tax
AUDITING DIVISION OF THE UTAH))	
STATE TAX COMMISSION.,)	Audit Period: 1999 and 2000
)	
Respondent.)	Presiding: Rees

Presiding:
Irene Rees, Administrative Law Judge

Appearances:
For Petitioner: Default

For Respondent: RESPONDENT REPRESENTATIVE 1, Assistant Attorney General
RESPONDENT REPRESENTATIVE 2, 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 Sec. 59-1-502.5, on September 15, 2005. At issue are statutory notices of estimated income tax for tax years 1999 and 2000. Petitioner filed a response to the statutory notices stating that she is not a "taxpayer" who is required to pay taxes under the IRS Code or Laws of Utah. The response was treated as a Request for Redetermination and a hearing was scheduled to give Petitioner the opportunity to raise her objections before the Commission. Petitioner did not appear at the hearing.

Because Petitioner failed to file state returns in 1999 and 2000, the Division estimated income tax due for those years based on information received from the IRS. In addition to the tax and interest assessed per §59-10-537, the Division has applied the 10% late filing and 10% late

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payment penalties for both years, §59-1-401 (1) (a) and (2) (b), as well as the allowable penalty for Petitioner's intent to evade tax, §59-1-401 (5) (a) (iii). The Division states that this Petitioner has been audited and assessed for prior tax years (1995 and 1996), and should be aware of her obligation to file returns and pay the tax due (see Appeal Nos. 99-1078 and 99-0989). With regard to the intention to evade penalties, which is the greater of \$500 or 50% of the tax due, the Division assessed \$\$\$\$ for tax year 1999 and \$\$\$\$ for tax year 2000.

DECISION AND ORDER

The Commission affirms the audit assessments, including interest and penalties for tax years 1999 and 2000.

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.

Irene Rees
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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