

05-1017
Revocation
Signed 08/31/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	Appeal No. 05-1017
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 August 25, 2005.

Notice of the hearing was sent to Respondent's business address. That was returned by the (X) as undeliverable on August 15, 2005. The address used was the last known business address for Respondent. Following the return of the original notification, on or about August 15, 2005, a second notice was mailed to Respondent's home address. That notice was not returned. 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 in June of 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 June of 2001. The return she filed at that time was not accompanied by a payment. Petitioner has estimated returns. The total tax, penalty and interest due as of July of 2005 is estimated to be \$\$\$\$\$. Since it filed for Revocation of Respondent's sales tax license, Petitioner has obtained additional information in the form of a W-2 and 1099's indicating this estimate is low.

Respondent has not returned telephone calls, answered letters, or made contact with the Petitioner. PETITIONER REPRESENTATIVE 2 has made repeated attempts to contact Respondent, to no avail. Only once has Respondent returned a telephone call to PETITIONER REPRESENTATIVE 2. PETITIONER REPRESENTATIVE 2 specifically said in her message that she left work at 4:00 p.m. Respondent returned the call and left a message at approximately 4:25 p.m., after PETITIONER REPRESENTATIVE 2 was gone for the day.

Respondent did not participate in 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 in violation of the provisions of the sales tax act since July of 2001. Respondent has filed one return. She has not 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.

Appeal No. 05-1017

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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