

05-1027
Revocation
Signed 02/13/2006

BEFORE THE UTAH STATE TAX COMMISSION

| | | |
|-----------------------------|---|------------------------------|
| TAXPAYER SERVICES DIVISION, |) | |
| UTAH STATE TAX COMMISSION, |) | ORDER OF REVOCATION |
| |) | |
| Petitioner, |) | |
| |) | Appeal No. 05-1027 |
| v. |) | Account No. ##### |
| |) | |
| RESPONDENT, |) | Tax Type: Withholding Tax |
| |) | Presiding: Phan |
| Respondent. |) | |

Presiding:
Jane Phan, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Tax Compliance Agent

For Respondent:

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 February 8, 2006. Although duly notified of the date, time and location of the hearing, Respondent failed to appear.

This issue before the Utah State Tax Commission is the Request for Revocation of Withholding Tax License, filed by Petitioner on July 18, 2005. Petitioner requests revocation of withholding tax license number ##### pursuant to Utah Code Sec. 59-10-405.5(7) on the grounds that Respondent has failed to comply with the laws regarding withholding tax.

Currently Respondent owes \$\$\$\$ in withholding tax, penalty and interest through the end of the fourth quarter of 2005. Interest continues to accrue on the unpaid balance. The amounts at issue for the year 2005 are from non-filing estimates as Respondent has not filed returns. Petitioner indicates that Respondent has been unwilling or unresponsive in resolving the account.

Respondent did not attend the Initial Hearing in this matter, so the Commission has no explanation from Respondent concerning the delinquency.

APPLICABLE LAW

(a) The commission shall revoke a license under this section if: (i) a licensee violates any provision of this part; and (ii) before the commission revokes the license the commission provides the licensee; (A) reasonable notice; and (B) a hearing. (b) If the commission revokes a licensee's license in accordance with Subsection (7)(a), the commission may not issue another license to that licensee until that licensee complies with the requirements of this part, including: (i) paying any: (A) amounts due under this part; (B) penalty as provided in Section 59-1-401; or (C) interest as provided in Section 59-1-402; and (ii) posting a bond in accordance with Subsections (5) and (6). (Utah Code Section 59-10-405.5(7).)

DECISION AND ORDER

This account is substantially delinquent and in violation of withholding tax provisions and revocation of the withholding tax license is required. 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 withholding tax license number ##### for failure to comply with the provisions of the Withholding Tax Act.

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

Appeal No. 05-1027

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____, 2006.

Jane Phan
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

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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