

05-1115  
Revocation  
Signed 09/26/2005

BEFORE THE UTAH STATE TAX COMMISSION

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TAXPAYER SERVICES DIVISION,	)	
UTAH STATE TAX COMMISSION,	)	<b>ORDER OF REVOCATION</b>
	)	
Petitioner,	)	
	)	Appeal No.    05-1115
v.	)	Account No.   #####
	)	
RESPONDENT,	)	Tax Type:      Withholding
	)	
Respondent.	)	Presiding:    Rees

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**Presiding:**  
Irene Rees, Administrative Law Judge

**Appearances:**  
For Petitioner:    PETITIONER REPRESENTATIVE 1, Assistant Attorney General  
                    PETITIONER REPRESENTATIVE 2, Taxpayer Services Division  
  
For Respondent:    Default

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on September 15, 2005 pursuant to the provisions of Utah Code Sec. 59-1-502.5. Petitioner requests the revocation of Respondent's withholding tax license ##### on grounds that Respondent has failed to comply with the withholding provisions of the Utah Tax Code. Respondent failed to appear at the hearing and attempts to reach him by phone were unsuccessful.

The record of this account indicates that Respondent has a history of failure to pay and/or file withholding tax, extending back to 1994. Over that time, unpaid balances have been resolved through garnishments or other legal action. The tax periods at issue here begin April 2002 through December 2004. The amount of tax, penalty and interest due as of the date of the hearing is \$\$\$\$\$.

APPLICABLE LAW

Under Utah Code section 59-10-406, an employer is required to pay over to the Tax Commission the amounts required to be deducted withheld from employees' wages. Section 59-10-405.5 of the Utah Code requires the Tax Commission, after hearing, to revoke the license of any licensee that violates the withholding provisions.

DECISION AND ORDER

This account is delinquent and in violation of the withholding provisions of the Tax Code. Respondent has a history for violations and failed to appear at the hearing scheduled for this matter. Based on the foregoing the Utah State Tax Commission hereby revokes withholding account number ##### for failure to comply with the provisions of the Tax Code.

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

Appeal No. 05-1115

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.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

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