

05-1209
Revocation
Signed 01/11/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 05-1209
)	
vs.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Sales Tax Revocation
)	
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: RESPONDENT REPRESENTATIVE, by telephone

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 September 20, 2005.

This matter is before the Utah State Tax Commission based on a request for revocation of sales tax license, filed by Petitioner on or about August 18, 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.

Through the second quarter of 2004, Respondent filed returns, but did not make timely payments. Penalties and interest were assessed. Credits later reduced balances to

zero. Since that time, Respondent has not filed returns. Petitioner estimated Respondent's liability through the first quarter of 2005. The balance due on the date of the hearing was \$\$\$\$\$.

RESPONDENT REPRESENTATIVE stated the company had been sold. He said revenues were way down in the second half of last year. When asked if he objected to revocation of the sales tax license, RESPONDENT REPRESENTATIVE said, "I can't imagine why I would want it to continue."

ORDER AND DECISION

This account is substantially delinquent and is in violation of the provisions of the sales tax act. There are more than sufficient grounds to require revocation of the 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 _____, 2006.

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 _____, 2006.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner