

05-1510
Audit
Signed 01/27/2006

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)	
)	ORDER OF DEFAULT
Petitioner,)	
)	Appeal No. 05-1510
v.)	Account No. #####
)	Tax Years: 2002 & 2003
AUDITING DIVISION)	
OF THE UTAH STATE TAX)	Tax Type: Income
COMMISSION,)	
)	Judge: Chapman
Respondent.)	

Presiding:

Kerry R. Chapman, Administrative Law Judge

Appearances:

For the Petitioner: No One Appeared

For the Respondent: RESPONDENT REPRESENTATIVE 1, Assistant Attorney
General
RESPONDENT REPRESENTATIVE 2, Manager, Income Tax
Auditing
RESPONDENT REPRESENTATIVE 3, Senior Auditor

STATEMENT OF CASE

This matter came before the Commission for an Initial Hearing on January 17, 2006. Although duly notified of the date, time, and place of the Initial Hearing, Petitioner failed to appear.

ORDER AND DECISION

On the basis of the foregoing, the Commission hereby enters its ORDER OF DEFAULT against Petitioner and dismisses the appeal.

This decision does not limit Petitioner'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

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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

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

DATED this _____ day of _____, 2006.

Kerry R. Chapman, Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION:

The Commission has reviewed this order 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

NOTICE : If a Formal Hearing is not requested as discussed above, failure to pay any remaining balance resulting from this order within thirty (30) days from the date of this order may result in a late payment penalty. A default is a failure to exhaust administrative remedies, which precludes further judicial review. Utah Code Ann.  63-46b-14.

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ckl/05-1510.def