

06-0014
Revocation
Signed 02/14/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-0014
)	
vs.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Withholding
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General

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 January 31, 2006.

This matter is before the Utah State Tax Commission due to the request for revocation of withholding tax license, filed by Petitioner on December 21, 2005. Petitioner requests revocation of withholding tax license number ##### pursuant to Utah Code Ann. §§59-10-405.5 and 406 on the grounds that Respondent has failed to comply with the laws of the Utah Income Tax Act.

As of the date of the hearing, Respondent owed \$\$\$\$ in withholding tax. The current amount due was reduced to that level by a garnishment. Respondent has a pattern going back to the first quarter of 2003 of not filing or paying. As of the date of the request to revoke Respondent's withholding tax license, Respondent had filed and paid timely only once, for the first quarter of 2005.

Respondent did not disagree with Petitioner's evidence. RESPONDENT REPRESENTATIVE said it was never his intent to evade paying. He also said he owed the Internal Revenue Service about ten times the amount at issue in this case.

DECISION AND ORDER

This account is substantially delinquent and has been since the third quarter of 2004 in violation of the provisions of the income tax act. There are sufficient grounds to require revocation of the withholding tax license.

Based on the foregoing, the Utah State Tax Commission hereby revokes Withholding Tax License ##### for failure to comply with the provisions of the Utah Income 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