

06-0346
Revocation
Signed 10/06/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-0346
)	
vs.)	Account No. #####
)	
)	Tax Type: Withholding
)	
RESPONDENT,)	
)	
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 April 20, 2006. The Petitioner requested until May 11, 2006, to update information on the account. That information reached the Appeals Section on September 14, 2006.

This matter is before the Utah State Tax Commission due to the request for revocation of withholding tax license, received in the Appeals Section on April 3, 2006. Petitioner requests revocation of withholding tax license number ##### pursuant to Utah

Code Ann. §§59-59-10-405.5 and 406 on the grounds that Respondent has failed to comply with the Utah Income Tax Act.

Petitioner's request for revocation asserted Respondent owed \$\$\$\$\$ in tax, \$\$\$\$\$ in penalties, \$\$\$\$\$ in interest, and had credits in the amount of \$\$\$\$\$. The total amount asserted as owed was \$\$\$\$\$. The request also showed declared returns for the period of 01/05 through 07/05, and estimated returns for the period of 08/05 through 11/05.

Respondent's revised information, dated August 16, 2006, shows a \$\$\$\$\$ penalty for the period of 01/2004 through 12/2004. It also showed additional credits and the periods to which they applied. It showed a total balance due, as of August 16, 2006, of \$\$\$\$\$. A copy of this information was mailed to (X), attorney for Respondent, on August 21, 2006. As of September 22, 2006, Respondent had not submitted anything contrary to Petitioner's information.

Petitioner alleged Respondent had defaulted on four different payment plans, that two liens had been issued, that seventeen garnishments had been issued, and that a pre-revocation notice mailed January 24, 2006 received no response. Petitioner also stated RESPONDENT REPRESENTATIVE had delinquencies on two other accounts, COMPANY A (#####) and COMPANY B (#####).

DECISION AND ORDER

This account is substantially delinquent. Respondent has been in violation of the provisions of the Income Tax Act since 2004. 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

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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

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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