

06-0456
Revocation
Signed 07/17/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	
UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION
)	
Petitioner,)	
)	Appeal No. 06-0456
v.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Withholding Tax
)	Presiding: Phan
Respondent.)	

Presiding:
Jane Phan, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Tax Compliance Agent
For Respondent:

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Sec. 59-1-502.5, on July 10, 2006. Although duly notified of the date, time and location of the hearing, Respondent failed to appear.

This issue before the Utah State Tax Commission is the Request for Revocation of Withholding Tax License, filed by Petitioner on April 25, 2006. Petitioner requests revocation of withholding tax license number ##### pursuant to Utah Code Sec. 59-10-405.5(7) on the grounds that Respondent has failed to comply with the laws regarding withholding tax.

Currently Respondent owes \$\$\$\$ in withholding tax, penalty and interest up through the fourth quarter of 2005. Respondent has not filed a return for the first quarter of 2006, which is now due, and Petitioner has not yet added an estimate for that period. Additionally, much of the deficiency is based on estimates as Respondent has not filed returns for all periods. Respondent has not filed returns for any of the

periods in 2004 or 2005. Petitioner has made significant efforts to contact Respondent about the tax delinquency and the need to file returns.

The matter had originally been scheduled for an Initial Hearing on May 17, 2006. At that hearing the parties indicated that they were working out a settlement and requested a continuance of the hearing. Petitioner's representatives indicated that they had prepared the written settlement document and forwarded it to Respondent. However, Respondent had failed to sign and return the document.

Respondent did not attend the Initial Hearing in this matter, so the Commission has no explanation from Respondent concerning the delinquency.

APPLICABLE LAW

(a) The commission shall revoke a license under this section if: (i) a licensee violates any provision of this part; and (ii) before the commission revokes the license the commission provides the licensee; (A) reasonable notice; and (B) a hearing. (b) If the commission revokes a licensee's license in accordance with Subsection (7)(a), the commission may not issue another license to that licensee until that licensee complies with the requirements of this part, including: (i) paying any: (A) amounts due under this part; (B) penalty as provided in Section 59-1-401; or (C) interest as provided in Section 59-1-402; and (ii) posting a bond in accordance with Subsections (5) and (6). (Utah Code Section 59-10-405.5(7).)

DECISION AND ORDER

This account is substantially delinquent and in violation of withholding tax provisions and revocation of the withholding tax license is required. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

Based on the foregoing the Utah State Tax Commission hereby revokes withholding tax license number ##### for failure to comply with withholding tax provisions.

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 _____, 2006.

Jane Phan
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