

06-0949
Revocation
Signed 08/01/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-0949
)	
vs.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Withholding
)	
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: No one appeared

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 July 27, 2006. At fifteen minutes past the scheduled time for the hearing, a call was placed to Respondent. No one answered. The outgoing message identified the voice mailbox as Respondent's. A message was left on voice mail. Petitioner was allowed to proceed in Respondent's absence.

This matter is before the Utah State Tax Commission due to the request for revocation of withholding tax license, filed by Petitioner on or about June 20, 2006. 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.

Respondent has filed only one return since January of 2001. That return was a zero return. He has not responded to liens or garnishments.

As of the filing of the revocation request, Respondent owed an estimated \$\$\$\$ in taxes, penalty, and interest. The request lists \$\$\$\$ in estimated taxes, penalties of \$\$\$\$ interest of \$\$\$\$\$, and credits of \$\$\$\$\$. The credits are the result of six bank garnishments, not voluntary payments.

DECISION AND ORDER

This account is now in its fifth year of delinquency. Respondent has been in violation of the provisions of the income tax act since January of 2001. 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

Appeal No. 06-0949

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

RSR/06-0949.rev