

06-1001
Revocation
Signed 08/14/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-1001
)	
vs.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Sales Tax
)	
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 August 7, 2006. 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 REPRESENTATIVE 2 said she had spoken to OWNER, the owner of Respondent, approximately one hour before the hearing. OWNER asked if her 2005 income tax refund could be used to pay the balance due. PETITIONER REPRESENTATIVE 2 answered it could. OWNER said she was no longer in business and did not plan on participating in the hearing. Petitioner was allowed to proceed in Respondent's absence.

This matter is before the Utah State Tax Commission due to the Petitioner's request for revocation of sales tax license, filed in the Appeals Unit on July 19, 2006. Petitioner requests

revocation of sales tax license number ##### pursuant to Utah Code Ann. §59-12-106 on the grounds that Respondent has failed to comply with the laws of the Utah Sales and Use Tax Act.

Respondent filed one return for the second quarter of 2003. Petitioner has estimated returns from that point onward through the fourth quarter of 2005. Respondent has not responded to liens or garnishments.

As of the filing of the revocation request, Respondent owed an estimated \$\$\$\$ in taxes, penalty, and interest. Respondent also owes \$\$\$\$ in corporate taxes. OWNER told PETITIONER REPRESENTATIVE 2 she closed the account on April 15, 2006.

DECISION AND ORDER

This account is now in its third year of delinquency. Respondent has been in violation of the provisions of the income tax act since July of 2003. There are sufficient grounds to require revocation of the sales tax license.

Based on the foregoing, the Utah State Tax Commission hereby revokes Sales 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. 06-1001

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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