

06-1057
Revocation
Signed 09/05/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-1057
)	
vs.)	Account No. #####
)	Tax Type: Sales Tax
RESPONDENT,)	Tax Years: 2003 - 2005
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Tax Compliance 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 29, 2006.

This matter is before the Utah State Tax Commission due to the request for revocation of Respondent's sales tax license, filed by Petitioner on or about August 7, 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 Sales and Use Tax Act.

Respondent did not telephone prior to the hearing, as directed in the Notice of Hearing. A telephone call was placed to the number in the system for Respondent. A person answered, but said Respondent was not there. A message was left to have Respondent call. After fifteen minutes, during which Respondent did not call, Petitioner was allowed to proceed in Respondent's absence.

Petitioner stated Respondent, an annual filer, has not filed sales and use tax return since December of 2003. For the 2003 tax year, Respondent owes \$\$\$\$\$, plus interest and penalties. Respondent has not filed a return or made payment since 2003. Petitioner estimated returns for 2004 and 2005. Petitioner estimates Respondent owes \$\$\$\$\$ in taxes, plus penalty and interest. Petitioner said numerous efforts to contact Respondent and to obtain compliance have not succeeded. Petitioner said the balance due on the account, as of the date of the hearing, was \$\$\$\$\$

Though a Notice of Hearing was sent on August 7, 2006 to Respondent's last known address, Respondent did not participate in the hearing. Petitioner's evidence is uncontroverted.

DECISION AND ORDER

This account is substantially delinquent and has been since 2003, in violation of the provisions of the Sales and Use Tax Act. 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 Sales and Use 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. 06-1057

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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