

06-1128
Revocation
Signed 10/30/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 06-1128
)	
vs.)	Account No. #####
)	Tax Type: Sales Tax
)	
RESPONDENT,)	Tax Quarters: 01/04 – 03/06
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General

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 October 5, 2006. PETITIONER REPRESENTATIVE appeared on behalf of Petitioner. No one appeared on behalf of Respondent. The Administrative Law Judge tried unsuccessfully to reach Respondent by telephone. 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 Respondent's sales tax license filed by Petitioner on August 24, 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.

As of August 24, 2006, Respondent owed \$\$\$\$\$ in taxes, \$\$\$\$\$ in penalties, and \$\$\$\$\$ in interest. The account had a credit in the amount of \$\$\$\$\$, which was credited to the account in the first quarter of 2004. The total amount due was \$\$\$\$\$. Delinquencies began in the first quarter of 2004. Petitioner has attempted to work with Respondent without success.

Petitioner asserted Respondent has not filed returns and has not submitted payments. All efforts, including an attempted bank garnishment, which was unsuccessful because of insufficient funds, have not changed Respondent's behavior.

Though notice of the hearing was sent on September 11, 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 January of 2004, 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

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