

06-1472  
AUDIT  
TAX YEARS: 1998, 1999, 2000, 2001, 2002, 2003, 2004  
SIGNED: 03-27-2007

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	)	
	)	<b>ORDER OF DEFAULT</b>
Petitioner,	)	
	)	Appeal No.    06-1472
v.	)	
	)	Account No.    #####
AUDITING DIVISION	)	
OF THE UTAH STATE TAX	)	Tax Period(s):  Jan. 1, 1998 through Dec. 31, 2004
COMMISSION,	)	
	)	Tax Type:      Sales Tax
Respondent.	)	

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**Presiding:**

Jane Phan, Administrative Law Judge

**Appearances:**

For the Petitioner:    No one appeared

For the Respondent:  RESPONDENT REP. 1, Assistant Attorney General  
                      RESPONDENT REP. 2, Assistant Director, Auditing  
                      RESPONDENT REP. 3, Compliance Manager

STATEMENT OF CASE

This matter came before the Commission for a Hearing On Motion to Dismiss Petitioner's Appeal on March 19, 2007. Although duly notified of the date, time and place of the Hearing, the Petitioner did not appear.

ORDER AND DECISION

On the basis of the foregoing, the Commission hereby enters its ORDER OF DEFAULT against Petitioner and dismisses the appeal.

Appeal No. 06-1472

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
Jane Phan  
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION:

The Commission has reviewed this order and the undersigned concur in this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Marc B. Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner

**NOTICE of Appeal Rights and Payment Requirement: Any balance due as a result of this order must be paid within thirty days of the date of this order or a late penalty could be applied.**

A default is a failure to exhaust administrative remedies, which precludes further judicial review. Utah Code Ann. Sec. 63-46b-14. A party may file a motion to set aside the default pursuant to Utah Code Ann. Sec. 63-46b-11 and the Utah Rules of Civil Procedure. Pending an order by the Commission to set aside the default, this matter is closed without further recourse.

ckl/06-1472.def