

07-0166
Sales
Signed 03/20/2007

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 07-0166
)	
vs.)	Account No. #####
)	Tax Type: Sales
PETITIONER,)	
)	
)	Judge: Robinson
Respondent.)	

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Tax Compliance Agent
For Respondent: PETITIONER, *pro se*

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 March 12, 2007.

This matter is before the Utah State Tax Commission due to the Petitioner's request for revocation of Respondent's sales tax licenses, filed in the Appeals Unit on February 12, 2007. 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.

As of the date of the hearing, Respondent owed \$\$\$\$ in sales tax, penalty, and interest. Delinquencies began in the fourth quarter of 2001, and continued from that time. Respondent filed returns, beginning the fourth quarter of 2001, but made no payments. Beginning with the

third quarter of 2005, Respondent ceased filing returns. Petitioner made estimates for periods of non-filing through the third quarter of 2006.

Respondent acknowledged the accuracy of Petitioner's representations. He said he is making an effort to comply. He said he is now gainfully employed in addition to his photography business. He requested the opportunity to make payments and retain his license.

DECISION AND ORDER

The account is substantially delinquent and has been since 2001 in violation of the provisions of the law. 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. It is so ordered.

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 _____, 2007.

R. Spencer Robinson
Administrative Law Judge

Appeal No. 07-0166

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 _____, 2007.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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