

07-0678
Sales & Withholding Tax Revocation
Signed 08/06/2007

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,
UTAH STATE TAX COMMISSION,

Petitioner,

vs.

RESPONDENT,

Respondent.

ORDER

Appeal No. 07-0678

Account No. #####-1 & #####-2

Tax Type: Sales & Withholding Tax
Revocation

Judge: Jensen

Presiding:

Clinton Jensen, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, from the Taxpayer Services Division

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 Utah Code Sec. 59-1-502.5, on June 27, 2007.

Although duly notified of the date, time and location of the hearing, Respondent failed to appear.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Tax License, filed by Petitioner on June 4, 2007. Petitioner requests revocation of sales tax license number #####-1 in accordance with Utah Code Sec. 59-12-106(2)(h) on the grounds that Respondent has failed to comply with the laws of the Utah Sales and Use Tax Act. Additionally Petitioner requests revocation of withholding tax license #####-2 in accordance with Utah Code Sec. 59-10-405(7)(a) on the grounds that Respondent has failed to comply with the withholding tax provisions.

With penalty and interest, Respondent owes \$\$\$\$\$ in withholding tax and \$\$\$\$\$ in sales tax. These

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amounts do not include the most recent periods.

Respondent did not attend the Initial Hearing in this matter, so the Commission has no explanation from Respondent concerning the delinquency.

APPLICABLE LAW

The commission shall, on a reasonable notice and after a hearing, revoke the license of any person violating any provision of this chapter and no license may be issued to such person until the taxpayer has complied with the requirements of this chapter. Any person required by this chapter to collect sales or use tax within this state without having secured a license to do so, is guilty of a criminal violation as provided in Section 59-1-401. (Utah Code Ann. Sec. 59-12-106(1).)

DECISION AND ORDER

This account is substantially delinquent and in violation of the provisions of the Sales Tax Act. There are more than sufficient grounds to require revocation of the sales tax license. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

Based on the foregoing the Utah State Tax Commission hereby revokes sales tax license number #####-1 for failure to comply with the provisions of the Sales Tax Act, and revocation of withholding tax license number #####-2 for failure to comply with the withholding tax provisions.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission 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. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission
Appeals Division
210 North 1950 West
Salt Lake City, Utah 84134

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Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____, 2007.

Clinton Jensen
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 _____, 2007.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

Notice: If a Formal Hearing is not requested as discussed above, failure to pay the balance resulting from this order within thirty days from the date of this order may result in a late payment penalty.

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