

15-610
TAX TYPE: INCOME TAX
TAX YEAR: 2010, 2012, and 2013
DATE SIGNED: 4-25-2016
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO, R. ROCKWELL
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER-1 & TAXPAYER-2,

Petitioners,

v.

AUDITING DIVISION OF THE UTAH
STATE TAX COMMISSION,

Respondent.

INITIAL HEARING ORDER

Appeal No. 15-610

Account No. #####

Tax Type: Income Tax

Tax Year: 2010, 2012 and 2013

Judge: Phan

Presiding:

Jane Phan, Administrative Law Judge

Appearances:

For Petitioner: TAXPAYER-1
TAXPAYER-2

For Respondent: RESPONDENT, Manager, Income Tax Auditing

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on February 9, 2016, for an Initial Hearing in accordance with Utah Code §59-1-502.5. Petitioners (“Taxpayers”) appealed Utah individual income tax audit deficiencies under Utah Code §59-1-502 for tax years 2010, 2012 and 2013. Respondent (“Division”) had issued the Notices of Deficiency and Estimated Income Tax on March 26, 2015, on the basis that the Taxpayers were Utah resident individuals for income tax purposes for all of the years at issue. It was the Taxpayers’ position that they had moved from Utah for part of this time. The amounts of the deficiencies as of the date the Notices of Deficiency were issued for each tax year are as follows:

	<u>Tax</u>	<u>Interest</u> ¹	<u>Penalties</u>	<u>Total</u>
2010	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
2012	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
2013	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$

¹ Interest continues to accrue on the unpaid balance until paid in full.

APPLICABLE LAW

Utah imposes income tax on individuals who are residents of the state, in Utah Code Sec. 59-10-104(1)² as follows:

. . . . a tax is imposed on the state taxable income of a resident individual as provided in this section

Resident individual is defined in Utah Code Sec. 59-10-103(1)(q) as follows:

(q)(i) "Resident individual" means:

(A) an individual who is domiciled in this state for any period of time during the taxable year, but only for the duration of the period during which the individual is domiciled in this state; or

(B) an individual who is not domiciled in this state but: (I) maintains a place of abode in this state; and (II) spends in the aggregate 183 or more days of the taxable year in this state.

For purposes of determining whether an individual is domiciled in this state the Commission had defined "domicile" in Utah Administrative Rule R865-9I-2(2011)³ which was effective for tax year 2010 as follows:

(1) Domicile.

a. Domicile is the place where an individual has a permanent home and to which he intends to return after being absent. It is the place at which an individual has voluntarily fixed his habitation, not for a special or temporary purpose, but with the intent of making a permanent home.

b. For purposes of establishing domicile, an individual's intent will not be determined by the individual's statement, or the occurrence of any one fact or circumstance, but rather on the totality of the facts and circumstances surrounding the situation.

(i) Tax Commission rule R884-24P-52, Criteria for Determining Primary Residence, provides a non-exhaustive list of factors or objective evidence determinative of domicile.

(ii) Domicile applies equally to a permanent home within and without the United States.

c. A domicile, once established, is not lost until there is a concurrence of the following three elements:

(i) a specific intent to abandon the former domicile;

(ii) the actual physical presence in a new domicile; and

(iii) the intent to remain in the new domicile permanently.

d. An individual who has not severed all ties with the previous place of residence may nonetheless satisfy the requirement of abandoning the previous domicile if

² For tax years 2010 through 2013 the provision was substantially the same.

³ Effective for tax year 2012 and following years, the Utah Legislature substantially revised the provisions of the Utah Code regarding domicile, adopting Utah Code 59-10-136. These revisions are significant. The Commission applies the 2010 provisions for that tax year and the new provision for the 2012 & 2013 tax years.

the facts and circumstances surrounding the situation, including the actions of the individual, demonstrate that the individual no longer intends the previous domicile to be the individual's permanent home, and place to which he intends to return after being absent.

. . . .

For the 2010 tax year, Utah Admin. Rule R884-24P-52 ("Rule 52") sets forth a non-exhaustive list of factors or objective evidence that may be determinative of domicile, as follows:

. . . .

E. Factors or objective evidence determinative of domicile include:

1. whether or not the individual voted in the place he claims to be domiciled;
2. the length of any continuous residency in the location claimed as domicile;
3. the nature and quality of the living accommodations that an individual has in the location claimed as domicile as opposed to any other location;
4. the presence of family members in a given location;
5. the place of residency of the individual's spouse or the state of any divorce of the individual and his spouse;
6. the physical location of the individual's place of business or sources of income;
7. the use of local bank facilities or foreign bank institutions;
8. the location of registration of vehicles, boats, and RVs;
9. membership in clubs, churches, and other social organizations;
10. the addresses used by the individual on such things as:
 - a) telephone listings;
 - b) mail;
 - c) state and federal tax returns;
 - d) listings in official government publications or other correspondence;
 - e) driver's license;
 - f) voter registration; and
 - g) tax rolls.
11. location of public schools attended by the individual or the individual's dependents;
12. the nature and payment of taxes in other states;
13. declarations of the individual:
 - a) communicated to third parties;
 - b) contained in deeds;
 - c) contained in insurance policies;
 - d) contained in wills;
 - e) contained in letters;
 - f) contained in registers;
 - g) contained in mortgages; and
 - h) contained in leases.
14. the exercise of civil or political rights in a given location;
15. any failure to obtain permits and licenses normally required of a resident;
16. the purchase of a burial plot in a particular location;

17. the acquisition of a new residence in a different location.

....

Beginning with the 2012 tax year, a new law was adopted regarding the factors to be considered for determination of domicile at Utah Code §59-10-136, as set forth below:

- (1) (a) An individual is considered to have domicile in this state if:
 - (i) except as provided in Subsection (1)(b), a dependent with respect to whom the individual or the individual's spouse claims a personal exemption on the individual's or individual's spouse's federal individual income tax return is enrolled in a public kindergarten, public elementary school, or public secondary school in this state; or
 - (ii) the individual or the individual's spouse is a resident student in accordance with Section 53B-8-102 who is enrolled in an institution of higher education described in Section 53B-2-101 in this state.
- (b) The determination of whether an individual is considered to have domicile in this state may not be determined in accordance with Subsection (1)(a)(i) if the individual:
 - (i) is the noncustodial parent of a dependent:
 - (A) with respect to whom the individual claims a personal exemption on the individual's federal individual income tax return; and
 - (B) who is enrolled in a public kindergarten, public elementary school, or public secondary school in this state; and
 - (ii) is divorced from the custodial parent of the dependent described in Subsection (1)(b)(i).
- (2) There is a rebuttable presumption that an individual is considered to have domicile in this state if:
 - (a) the individual or the individual's spouse claims a residential exemption in accordance with Chapter 2, Property Tax Act, for that individual's or individual's spouse's primary residence;
 - (b) the individual or the individual's spouse is registered to vote in this state in accordance with Title 20A, Chapter 2, Voter Registration; or
 - (c) the individual or the individual's spouse asserts residency in this state for purposes of filing an individual income tax return under this chapter, including asserting that the individual or the individual's spouse is a part-year resident of this state for the portion of the taxable year for which the individual or the individual's spouse is a resident of this state.
- (3) (a) Subject to Subsection (3)(b), if the requirements of Subsection (1) or (2) are not met for an individual to be considered to have domicile in this state, the individual is considered to have domicile in this state if:
 - (i) the individual or the individual's spouse has a permanent home in this state to which the individual or the individual's spouse intends to return after being absent; and
 - (ii) the individual or the individual's spouse has voluntarily fixed the individual's or the individual's spouse's habitation in this state, not for a special or temporary purpose, but with the intent of making a permanent home.
- (b) The determination of whether an individual is considered to have domicile in this State under Subsection (3)(a) shall be based on the preponderance of the evidence, taking into consideration the totality of the following facts and circumstances:

- (i) whether the individual or the individual's spouse has a driver license in this state;
 - (ii) whether a dependent with respect to whom the individual or the individual's spouse claims a personal exemption on the individual's or individual's spouse's federal individual income tax return is a resident student in accordance with Section 53B-8-102 who is enrolled in an institution of higher education described in Section 53B-2-101 in this state;
 - (iii) the nature and quality of the living accommodations that the individual or the individual's spouse has in this state as compared to another state;
 - (iv) the presence in this state of a spouse or dependent with respect to whom the individual or the individual's spouse claims a personal exemption on the individual's or individual's spouse's federal individual income tax return;
 - (v) the physical location in which earned income as defined in Section 32(c)(2), Internal Revenue Code, is earned by the individual or the individual's spouse;
 - (vi) the state of registration of a vehicle as defined in Section 59-12-102 owned or leased by the individual or the individual's spouse;
 - (vii) whether the individual or the individual's spouse is a member of a church, a club, or another similar organization in this state;
 - (viii) whether the individual or the individual's spouse lists an address in this state on mail, a telephone listing, a listing in an official government publication, other correspondence, or another similar item;
 - (ix) whether the individual or the individual's spouse lists an address in this state on a state or federal tax return;
 - (x) whether the individual or the individual's spouse asserts residency in this state on a document, other than an individual income tax return filed under this chapter, filed with or provided to a court or other governmental entity;
 - (xi) the failure of an individual or the individual's spouse to obtain a permit or license normally required of a resident of the state for which the individual or the individual's spouse asserts to have domicile; or
 - (xii) whether the individual is an individual described in Subsection (1)(b).
- (4) (a) Notwithstanding Subsections (1) through (3) and subject to the other provisions of this Subsection (4), an individual is not considered to have domicile in this state if the individual meets the following qualifications:
- (i) except as provided in Subsection (4)(a)(ii)(A), the individual and the individual's spouse are absent from the state for at least 761 consecutive days; and
 - (ii) during the time period described in Subsection (4)(a)(i), neither the individual nor the individual's spouse:
 - (A) return to this state for more than 30 days in a calendar year;
 - (B) claim a personal exemption on the individual's or individual's spouse's Federal individual income tax return with respect to a dependent who is enrolled in a public kindergarten, public elementary school, or public secondary school in this state,

- unless the individual is an individual described in Subsection (1)(b);
 - (C) are resident students in accordance with Section 53B-8-102 who are enrolled in an institution of higher education described in Section 53B-2-101 in this state;
 - (D) claim a residential exemption in accordance with Chapter 2, Property Tax Act, for that individual's or individual's spouse's primary residence; or
 - (E) assert that this state is the individual's or the individual's spouse's tax home for federal individual income tax purposes.
- (b) Notwithstanding Subsection (4)(a), an individual that meets the qualifications of Subsection (4)(a) to not be considered to have domicile in this state may elect to be considered to have domicile in this state by filing an individual income tax return in this state as a resident individual.
- (c) For purposes of Subsection (4)(a), an absence from the state:
- (i) begins on the later of the date:
 - (A) the individual leaves this state; or
 - (B) the individual's spouse leaves this state; and
 - (ii) ends on the date the individual or the individual's spouse returns to this state if the individual or the individual's spouse remains in this state for more than 30 days in a calendar year.
- (d) An individual shall file an individual income tax return or amended individual income tax return under this chapter and pay any applicable interest imposed under Section 59-1-402 if:
- (i) the individual did not file an individual income tax return or amended individual income tax return under this chapter based on the individual's belief that the individual has met the qualifications of Subsection (4)(a) to not be considered to have domicile in this state; and
 - (ii) the individual or the individual's spouse fails to meet a qualification of Subsection (4)(a) to not be considered to have domicile in this state.
- (e)
- (i) Except as provided in Subsection (4)(e)(ii), an individual that files an individual income tax return or amended individual income tax return under Subsection (4)(d) shall pay any applicable penalty imposed under Section 59-1-401.
 - (ii) The commission shall waive the penalties under Subsections 59-1-401(2), (3), and (5) if an individual who is required by Subsection (4)(d) to file an individual income tax return or amended individual income tax return under this chapter:
 - (A) files the individual income tax return or amended individual income tax return within 105 days after the individual fails to meet a qualification of Subsection (4)(a) to not be considered to have domicile in this state; and
 - (B) within the 105-day period described in Subsection (4)(e)(ii)(A), pays in full the tax due on the return, any interest imposed under Section [59-1-402](#), and any applicable penalty imposed under Section [59-1-401](#), except for a penalty under Subsection [59-1-401](#)(2), (3), or (5).
- (5) (a) If an individual is considered to have domicile in this state in accordance

- with this section, the individual's spouse is considered to have domicile in this state.
- (b) For purposes of this section, an individual is not considered to have a spouse if:
 - (i) the individual is legally separated or divorced from the spouse; or
 - (ii) the individual and the individual's spouse claim married filing separately filing status for purposes of filing a federal individual income tax return for the taxable year.
 - (c) Except as provided in Subsection (5)(b)(ii), for purposes of this section, an individual's filing status on a federal individual income tax return or a return filed under this chapter may not be considered in determining whether an individual has a spouse.
 - (6) For purposes of this section, whether or not an individual or the individual's spouse claims a property tax residential exemption under Chapter 2, Property Tax Act, for the residential property that is the primary residence of a tenant of the individual or the individual's spouse may not be considered in determining domicile in this state.

The applicable statutes specifically provide that the taxpayers bear the burden of proof in proceedings before the Tax Commission. Utah Code Sec. 59-1-1417 provides:

In a proceeding before the commission, the burden of proof is on the petitioner. . .

The Tax Commission has authority to waive penalties under Utah Code Sec. 59-1-401(13) which provides:

Upon making a record of its actions, and upon reasonable cause shown, the commission may waive, reduce, or compromise any of the penalties or interest imposed under this part.

DISCUSSION

For the 2010 tax year, the Division based its audit on the assertion that TAXPAYER-1 was a resident of Utah for individual income tax purposes for all of that year. As the Taxpayers had not filed a Utah income tax return in 2010, the Division issued a non-filing Notice of Deficiency and Estimated Tax, with the filing status as single and only one exemption for that year. Because no return was filed, both a 10% failure to file and 10% failure to pay penalty were assessed with the audit.

The Taxpayers had not filed a return for 2011, but the Division did not audit them for that year, concluding that they had moved from the state.

In 2012 the Taxpayers had filed a Utah part year resident income tax return but had claimed no Utah adjusted gross income on the return. The Division audited the Taxpayers with \$\$\$\$ of Utah AGI out of the \$\$\$\$ federal AGI. The Division did not assess a penalty for this year.

In 2013 the Taxpayers did not file a Utah individual income tax return. The Division's audit was a non-filing estimate based on full year resident status. This estimate was made with the appropriate filing status of "married joint" and with 4 exemptions. The 10% failure to file and 10% failure to pay penalties were assessed with this audit. No credit was provided for taxes paid to another state. However, there was a withholding tax credit in the amount of \$\$\$\$ that was allowed.

The issue in this appeal is whether the Taxpayers were "resident individuals" in the state of Utah for the purposes of Utah Code Sec. 59-10-104, in 2010, 2012 and 2013. Under Utah Code Sec. 59-10-103, a resident individual is one who maintains a place of abode in this state and spends in the aggregate 183 days or more per year in Utah; or, in the alternative, a resident individual is one who is "domiciled" in Utah. The Division argues that the Taxpayers were domiciled in Utah during the audit years. There were substantial revisions to the law defining domicile that became effective for the 2012 tax year. Therefore, in resolving this question, the Commission must look at 2010 independently from 2012 and 2013, and apply the law in effect for each year.

Under the law in effect up through 2011, whether someone is a "resident individual" for state tax purposes has been addressed by the appellate courts in Utah.⁴ As discussed by the courts, the fact finder may determine intent "based on the 'totality of the facts and circumstances surrounding the situation,' and the taxpayer's statement of intent is only one factor of many to be considered. 'In determining whether a party has established a Utah domicile, the fact finder may accord the party's activities greater weight than his or her declaration of intent.'" *Benjamin v. Utah State Tax Comm'n*, 250 P.3d 39, 2011 UT 14, ¶ 22 (Utah 2011) (Citations Omitted).

In this case, the Taxpayers acknowledge being Utah residents prior to 2010 and up through April 1, 2010. They had moved to Utah in 2004. For the 2010 tax year, once domicile had been established in Utah three things must be shown to establish a new domicile: 1) a specific intent to abandon the former domicile; 2) the actual physical presence in a new domicile; and 3) the intent to remain in the new domicile permanently. See Utah Admin. Rule R865-9I-2. Although Utah Admin. Rule R865-9I-2 lists an "intent to remain in a new domicile permanently," the courts have noted, "Even though a person may not intend to remain in the state for all time,

⁴ The issue of domicile based on the law in effect up through 2011 for Utah individual income tax purposes has been considered by the Utah Supreme Court and the Court of Appeals in the following cases: *Benjamin v. Utah State Tax Comm'n*, 250 P.3d 39, 2011 UT 14 (Utah 2011); *Lassche v. State Tax Comm'n*, 866 P.2d 618 (Utah Ct. App. 1993); *Clements v. State Tax Comm'n*, 839 P.2d 1078 (Utah Ct. App. 1995); *O'Rourke v. State Tax Comm'n*, 830 P.2d 230 (Utah 1992); and *Orton v. State Tax Comm'n*, 864 P.2d 904 (Utah Ct. App. 1993).

domicile will be found where there is a residence coupled with an intent to remain for an indefinite period.” *Clements v. State Tax Comm’n*, 893 P.2d 1078, 1081 (Utah App. 1995). See also, *O’Rourke v. State Tax Comm’n*, 830 P.2d 230 (Utah 1992).

Neither of the Taxpayers was from Utah previously and did not have extended family in Utah; however, they purchased a residence in Utah in 2007 where they resided with their four children until 2010. TAXPAYER-1 had been able to obtain employment for a period of time in Utah, but due to the nature of his work, his employment assignments were generally temporary in nature. He became unemployed at the end of 2009. He did not work in Utah in 2010, although had received his final paycheck from the 2009 employment in January of 2010. He was able to find employment in STATE-1 beginning April 1, 2010 and he moved to STATE-1 at that time. It was the intent of the entire family to move to STATE-1 with him, but the thought was to wait until the school year was over and give TAXPAYER-1 a couple months to see if the job was going to work out. In June 2010 the rest of TAXPAYER-1’s family packed up their belongings and moved to STATE-1 where the Taxpayers rented a residence. All four children moved with them. They explained two of their children were still in school at this time and the other two were out of high school. After moving to STATE-1, TAXPAYER-1 & TAXPAYER-2 obtained STATE-1 Driver Licenses, registered vehicles in that state, changed their address for mail purposes, enrolled the two younger children in school and considered themselves residents of STATE-1. They decided they could not sell their Utah residence at that time because the real estate market was hitting bottom. Instead, they had decided to keep it for investment reasons and leased it to an unrelated party for \$\$\$\$\$ per month. They acknowledged that they really did not see STATE-1 as a permanent move because of TAXPAYER-1’s job situation they knew they would be moving to other locations around the United States.

The STATE-1 job ended for TAXPAYER-1 May 30, 2011. He found another position in CITY-1, STATE-2, which they knew would be a temporary contract position with BUSINESS-1. After the school year was over, the rest of the family packed up their belongings and moved to STATE-2. Again they rented a residence in that state, obtained driver licenses in STATE-2, changed their mailing address and enrolled the younger children in school in STATE-2. That job lasted until May of 2012 in that state, but led to the same type of temporary position with BUSINESS-2. At that point, the rest of the family was tired of moving and it was decided that they would return to Utah. The rest of the family moved back to Utah on July 10, 2012. They moved back into the residence that they owned in Utah. TAXPAYER-1 went on to work in STATE-3 until that contract ended in May of 2013. He was then out of work for four months, which he spent in Utah with his family. He obtained a job in STATE-4 beginning in September of

2013 lasting through the end of that year. TAXPAYER-1 did not really dispute that after his family had moved back to Utah on July 10, 2012, his domicile was with his family in Utah. However, he did not correctly file tax returns as a resident Utah individual.

After review of the information presented, the Taxpayers did move from Utah and abandon their domicile and establish a domicile in STATE-1 that they intended to stay at indefinitely as possible based on the employment situation, in 2010. They were part-year residents of Utah and part-year residents of STATE-1. Domicile had changed for TAXPAYER-1 as soon as he moved to STATE-1 on April 1, 2010 as it was the intent to establish domicile there in that state. The audit should be adjusted to reflect that all income earned in STATE-1 occurred after TAXPAYER-1 was a resident of STATE-1. TAXPAYER-1 had received some income from his 2009 employment while still a Utah resident so that would be Utah AGI. The Utah audit should also be amended to reflect the correct filing status and exemptions for the 2010 return.

Furthermore, the Taxpayers remained non-Utah residents through 2011 and until July 2012, when the family moved back to Utah. At this point, TAXPAYER-1 and the rest of the family were domiciled in Utah. This is especially clear for the 2012 tax year based on Utah Code Sec. 59-10-136(5) which became effective that year and substantially rewrote what constituted “domicile” from the definitions established under the prior Administrative Rule and prior case law. Utah Code §59-10-136(5) provides, “If an individual is considered to have domicile in this state in accordance with this section, the individual’s spouse is considered to have domicile in this state.” The only exceptions, listed at Utah Code §59-10-136(5)(b) are if they were legally separated or divorced, or if they had filed their federal return with the status of married filing separately. Under Utah Code §59-10-136(5), after July 6, 2012, TAXPAYER-1 was domiciled in Utah for Utah individual income tax purposes because he was married to a Utah resident.

As a Utah domiciliary, TAXPAYER-1 became a Utah resident individual for income tax purposes beginning July 6, 2012. As a resident individual, all income he earned from any state is taxable to Utah under Utah Code Sec. 59-10-103 and Utah Code Sec. 59-10-104(1), although he would be allowed a credit for individual income taxes paid to another state. TAXPAYER-1’s status as being domiciled in Utah and, therefore, a Utah resident for individual income tax purposes did not change for tax year 2013. Therefore, he should have filed a Utah resident return, claimed all of his federal adjusted gross income as his state taxable income on the return and then taken a credit for individual income taxes paid to another state, if any. At the hearing, the Taxpayers were instructed to provide copies of any individual income tax returns filed by TAXPAYER-1 in STATE-3 or STATE-4 and these have not been submitted to the Appeals Unit. The Taxpayers will need to provide these to the Auditing Division so they can revise the audits as

outlined in this order, in order for the Taxpayers to obtain a credit for taxes paid to the other states, if any.

Penalties and interest were assessed with the audit for the 2010 and 2013 tax years. In this case, the amount of income that would have been taxable to Utah for 2010 was very small, only being his last payment from employment in 2009, and they had moved from Utah early in 2010. It is the conclusion herein that they did in fact, change their domicile to STATE-1 in 2010. In 2013, the Taxpayers explained that although they thought they were domiciled in Utah, they did not think they had to claim income earned entirely in another state on the Utah Return. The Taxpayers did not have the assistance of a tax preparer. They were incorrect in this conclusion. The Tax Commission may waive or reduce penalties under Utah Code §59-1-401(13) for reasonable cause and there is reasonable cause in this matter due to the complex nature of this case and the change of law in 2012. There is no basis for waiver of interest. As noted at Utah Administrative Rule R861-1A-42, for interest to be waived the taxpayer must prove “that the commission gave the taxpayer erroneous information or took inappropriate action that contributed to the error.” There was no showing of error on the part of the Tax Commission.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing, the Commission orders the Division to adjust its audit for each of the years 2010, 2012 and 2013. For the 2010 year, the audit is to be adjusted as a part-year resident return with the Taxpayers domiciled in Utah only up until April 1, 2010. It is also to reflect the correct filing status and number of exemptions. For tax year 2012, the Taxpayers became domiciled in Utah on July 6, 2012 and remained domiciled in Utah for the rest of that year and all of 2013. If the Taxpayers provide copies of individual income tax returns for STATE-3 and STATE-4 the Division is to allow a credit for taxes paid to those states, if any. The penalties are waived for tax years 2010 and 2013. The interest is to be adjusted based on the revised tax amounts. It is so ordered.

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, or emailed, 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

or emailed to:
taxappeals@utah.gov

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

DATED this _____ day of _____, 2016.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
Commissioner

Notice of Payment Requirement: Any balance due as a result of this order must be paid within thirty (30) days of the date of this order, or a late payment penalty could be applied.