

17-399

TAX TYPE: INCOME TAX

TAX YEAR: 2005-2015

DATE SIGNED: 5-9-2017

COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO, R ROCKWELL

GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER, Petitioner, V. TAXPAYER SERVICES DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.	ORDER OF DISMISSAL Appeal No. 17-399 Tax Type: Income Tax Tax Years: 2005 - 2015 Judge: Phan
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STATEMENT OF THE CASE

On March 3, Petitioner (“Taxpayer”) filed a Petition for Redetermination–Form TC-738 with the Appeals Unit of the Utah State Tax Commission. Because the Taxpayer did not provide a letter or a notice of assessment or decision of a Division of the Utah State Tax Commission that was appealable through the administrative hearing process, an Order to Show Cause Why Appeal Should Not Be Dismissed was issued on March 22, 2017. The Order to Show Cause explained the provisions of law for filing an appeal in the administrative hearing process, and is incorporated herein. The Taxpayer did not respond directly to the Order to Show Cause. He did, however, send a correspondence addressed to Utah State Tax Commission Chair John Valentine, in which he argued why the Utah State Tax Commission should not collect from him the approximately \$\$\$\$ in back taxes.¹ This was forwarded to the above listed appeal file for consideration as a response to the Order to Show Cause. This April 10, 2017 correspondence does not provide a legal basis that would entitle the Taxpayer to an administrative appeal under Utah Code Subsection 59-1-501(2).

¹ In his April 10, 2017 request directed to Commission Chair Valentine, after discussing damage to his residence incurred when a crane fell on it in 2007 and other problems that are not Utah individual income tax assessments, he asks, “Are there other additional remedies?” Neither Commissioner Valentine nor the Tax Commission can give the Taxpayer legal advice on what remedies, if any, he may have had from the incidents that he described in the letter.

ORDER

Based upon the foregoing, the Taxpayer has failed to show cause why his Petition for Redetermination should not be dismissed. The Tax Commission hereby dismisses the Taxpayer's appeal. It is so ordered.

DATED this _____ day of _____, 2017.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
Commissioner

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 and 63G-4-401 et. seq.