

APPEAL #24-2112  
TAX TYPE: AUDIT - SALES & USE TAX  
TAX YEAR: 2023  
DATE SIGNED: 11/05/2025  
COMMISSIONERS: J. VALENTINE, R. ROCKWELL, J. FRESQUES AND J. DEEDS

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BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER-1,</p> <p style="text-align: center;">Petitioner,</p> <p>v.</p> <p>BUSINESS TAXES AND DISCOVERY  DIVISION OF THE UTAH STATE TAX  COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p style="text-align: center;"><b>INITIAL HEARING ORDER</b></p> <p>Appeal No. 24-2112</p> <p>Account No: #####</p> <p>Tax Type: Audit - Sales &amp; Use Tax</p> <p>Tax Year: 2023</p> <p>Judge: Halverson</p>
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**Presiding:**  
Shannon Halverson, Administrative Law Judge

**Appearances:**  
For Petitioner: TAXPAYER-1  
For Respondent: RESPONDENT’S REP-1, Assistant Attorney General  
RESPONDENT’S REP-2, Manager, Business Taxes and Discovery  
Division

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on July 1, 2025 for an Initial Hearing in accordance with Utah Code Ann. §59-1-502.5. Petitioner (“Taxpayer”) filed an appeal of a sales and use tax audit deficiency, penalty, and interest assessed for the audit period of MONTH DATE, YEAR to MONTH DATE, YEAR. The Respondent (“Division”) issued a Statutory Notice - Sales and Use Tax audit report on MONTH DATE, YEAR that assessed sales and use tax, penalty, and interest for a motor vehicle purchased by the Taxpayer on MONTH DATE, YEAR. The amount of the deficiency with tax, penalty, and interest calculated to MONTH DATE, YEAR is as follows:

<u>Tax</u>	<u>Penalty</u>	<u>Interest<sup>1</sup></u>	<u>Total</u>
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<sup>1</sup>Pursuant to Utah Code Ann. §59-1-402, interest continues to accrue on any unpaid balance.

Sales and Use Tax        \$\$\$\$\$                \$\$\$\$\$                \$\$\$\$\$                \$\$\$\$\$

APPLICABLE LAW

Sales and use tax is imposed under Utah Code Ann. §59-12-103(1) on the following:

A tax is imposed on the purchaser as provided in this part for amounts paid or charged for the following transactions:

(a) retail sales of tangible personal property made within the state;

...

Utah Code Ann. §59-12-102(115) defines “sale” as follows:

(115)(a) "Sale" means any transfer of title, exchange, or barter, conditional or otherwise, in any manner, of tangible personal property or any other taxable transaction under Subsection 59-12-103(1), for consideration.

...

Utah Code Ann. §59-12-102(113) defines “retail sale” as follows:

(113) "Retail sale" or "sale at retail" means a sale, lease, or rental for a purpose other than:

- (a) resale;
- (b) sublease; or
- (c) subrent.

Utah Code Ann. §59-12-102(104) defines “purchase price” or “sales price” as follows:

(104)(a) "Purchase price" and "sales price" mean the total amount of consideration:

- (i) valued in money; and
- (ii) for which tangible personal property, a product transferred electronically, or services are:
  - (A) sold;
  - (B) leased; or
  - (C) rented.

Utah Code Ann. §59-12-104 provides for exemptions from sales and use tax for certain transactions as follows, in pertinent part:

- (9) sales of a vehicle of a type required to be registered under the motor vehicle laws of this state if the vehicle is:
  - (a) not registered in this state; and
  - (b)(i) not used in this state; or
  - (ii) used in this state:
    - (A) if the vehicle is not used to conduct business, for a time period that does not exceed the longer of:
      - (I) 30 days in any calendar year; or
      - (II) the time period necessary to transport the vehicle to the borders of this state; or

(B) if the vehicle is used to conduct business, for the time period necessary to transport the vehicle to the borders of this state;

...  
Utah Code Ann. §41-1a-201 requires vehicles to be registered as follows:

- (1) Unless exempted, a person or automated driving system may not operate and an owner may not engage an automated driving system, or give another person permission to operate a motor vehicle, combination of vehicles, trailer, semitrailer, vintage vehicle, off-highway vehicle, vessel, or park model recreational vehicle in this state unless it has been registered in accordance with this chapter, Title 41, Chapter 22, Off-Highway Vehicles, or Title 73, Chapter 18, State Boating Act.
- (2) Subject to Subsection 53-8-209(3), a violation of this section is an infraction.

Utah Code Ann. §41-1a-202 defines “resident” for motor vehicle registration purposes and specifies the vehicles that are exempt from registration:

- (1) In this section:
  - (a) "Domicile" means the place:
    - (i) where an individual has a fixed permanent home and principal establishment;
    - (ii) to which the individual if absent, intends to return; and
    - (iii) in which the individual and his family voluntarily reside, not for a special or temporary purpose, but with the intention of making a permanent home.
  - (b)(i) "Resident" means any of the following:
    - (A) an individual who:
      - (I) has established a domicile in this state;
      - (II) regardless of domicile, remains in this state for an aggregate period of six months or more during any calendar year;
      - (III) engages in a trade, profession, or occupation in this state or who accepts employment in other than seasonal work in this state and who does not commute into the state;
      - (IV) declares himself to be a resident of this state for the purpose of obtaining a driver license or motor vehicle registration; or
      - (V) declares himself a resident of Utah to obtain privileges not ordinarily extended to nonresidents, including going to school, or placing children in school without paying nonresident tuition or fees; or
    - (B) any individual, partnership, limited liability company, firm, corporation, association, or other entity that:
      - (I) maintains a main office, branch office, or warehouse facility in this state and that bases and operates a motor vehicle in this state; or
      - (II) operates a motor vehicle in intrastate transportation for other than seasonal work.
  - (ii) "Resident" does not include any of the following:
    - (A) a member of the military temporarily stationed in Utah;
    - (B) an out-of-state student, as classified by the institution of higher education, enrolled with the equivalent of seven or more quarter hours, regardless of whether the student engages in a trade, profession, or occupation in this state or accepts employment in this state; and
    - (C) an individual domiciled in another state or a foreign country that:

(I) is engaged in public, charitable, educational, or religious services for a government agency or an organization that qualifies for tax-exempt status under Internal Revenue Code Section 501(c)(3);

(II) is not compensated for services rendered other than expense reimbursements; and

(III) is temporarily in Utah for a period not to exceed 24 months.

(iii) Notwithstanding Subsections (1)(b)(i) and (ii), "resident" includes the owner of a vehicle equipped with an automated driving system as defined in Section 41-26-102.1 if the vehicle is physically present in the state for more than 30 consecutive days in a calendar year.

(2)(a) Registration under this chapter is not required for any:

(i) vehicle registered in another state and owned by a nonresident of the state or operating under a temporary registration permit issued by the division or a dealer authorized by this chapter, driven or moved upon a highway in conformance with the provisions of this chapter relating to manufacturers, transporters, dealers, lien holders, or interstate vehicles;

...

(3) Unless otherwise exempted under Subsection (2), registration under this chapter is required for any motor vehicle, combination of vehicles, trailer, semitrailer, or vintage vehicle within 60 days of the owner establishing residency in this state.

...

Utah Code Ann. §59-1-1417(2) requires the Commission to construe a statute imposing a sales and use tax on a purchase or exempting a purchase from sales and use tax as follows:

(2) Regardless of whether a taxpayer has paid or remitted a tax, fee, or charge, the commission or a court considering a case involving the tax, fee, or charge shall:

(a) construe a statute imposing the tax, fee, or charge strictly in favor of the taxpayer; and

(b) construe a statute providing an exemption from or credit against the tax, fee, or charge strictly against the taxpayer.

Penalties are assessed under Utah Code Ann. §59-1-401(7) as follows:

(7)(a) Additional penalties for an underpayment of a tax, fee, or charge are as provided in this Subsection (7)(a).

(i) Except as provided in Subsection (7)(c), if any portion of an underpayment of a tax, fee, or charge is due to negligence, the penalty is 10% of the portion of the underpayment that is due to negligence.

(ii) Except as provided in Subsection (7)(d), if any portion of an underpayment of a tax, fee, or charge is due to intentional disregard of law or rule, the penalty is 15% of the entire underpayment.

(iii) If any portion of an underpayment is due to an intent to evade a tax, fee, or charge, the penalty is the greater of \$500 per period or 50% of the entire underpayment.

- (iv) If any portion of an underpayment is due to fraud with intent to evade a tax, fee, or charge, the penalty is the greater of \$500 per period or 100% of the entire underpayment.

The Commission has been granted the discretion to waive penalties and interest. Utah Code Ann. §59-1-401(14) 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.”

The Commission has promulgated Administrative Rule R861-1A-42 to provide additional guidance on the waiver of penalties and interest, as follows in pertinent part:

- (1) Reasonable Cause for Waiver of Interest. Grounds for waiving interest are more stringent than for penalty. To be granted a waiver of interest, the taxpayer must prove that the commission gave the taxpayer erroneous information or took inappropriate action that contributed to the error.
- (2) Reasonable Cause for Waiver of Penalty. The following clearly documented circumstances may constitute reasonable cause for a waiver of penalty:
  - (a) Timely Mailing...
  - (b) Wrong Filing Place...
  - (c) Death or Serious Illness...
  - (d) Unavoidable Absence...
  - (e) Disaster Relief...
  - (f) Reliance on Erroneous Tax Commission Information...
  - (g) Tax Commission Office Visit...
  - (h) Unobtainable Records...
  - (i) Reliance on Competent Tax Advisor...
  - (j) First Time Filer...
  - (k) Bank Error...
  - (l) Compliance History:
    - (a) The commission will consider the taxpayer's recent history for payment, filing, and delinquencies in determining whether a penalty may be waived.
    - (ii) The commission will also consider whether other tax returns or reports are overdue at the time the waiver is requested.
  - (m) Employee Embezzlement...
  - (n) Recent Tax Law Change...
- (4) Other Considerations for Determining Reasonable Cause.
  - (a) The commission allows for equitable considerations in determining whether reasonable cause exists to waive a penalty. Equitable considerations include:
    - (i) Whether the commission had to take legal means to collect the taxes;
    - (ii) If the error is caught and corrected by the taxpayer;
    - (iii) The length of time between the event cited and the filing date;
    - (iv) Typographical or other written errors; and
    - (v) Other factors the commission deems appropriate.
  - (b) Other clearly supported extraordinary and unanticipated reasons for late filing or payment, which demonstrate reasonable cause and the inability to comply, may justify a waiver of the penalty.

- (c) In most cases, ignorance of the law, carelessness, or forgetfulness does not constitute reasonable cause for a waiver. Nonetheless, other supporting circumstances may indicate that reasonable cause for waiver exists.
- (d) Intentional disregard, evasion, or fraud does not constitute reasonable cause for waiver under any circumstance.

Utah Code Ann. §59-1-1417 provides:

(1) In a proceeding before the commission, the burden of proof is on the petitioner except for determining the following, in which the burden of proof is on the commission:

- (a) whether the petitioner committed fraud with intent to evade a tax, fee, or charge;
- (b) whether the petitioner is obligated as the transferee of property of the person that originally owes a liability or a preceding transferee, but not to show that the person that originally owes a liability is obligated for the liability; and
- (c) whether the petitioner is liable for an increase in a deficiency if the increase is asserted initially after a notice of deficiency is mailed in accordance with Section 59-1-1405 and a petition under Part 5, Petitions for Redetermination of Deficiencies, is filed, unless the increase in the deficiency is the result of a change or correction of federal taxable income:
  - (i) required to be reported; and
  - (ii) of which the commission has no notice at the time the commission mails the notice of deficiency.

#### DISCUSSION

The Taxpayer purchased a YEAR Dodge Ram 1500 (“subject vehicle”) from a motor vehicle dealer on or around MONTH DATE, YEAR. The dealer did not collect Utah sales tax on the purchase of the subject vehicle because the Taxpayer provided the dealer a Sales and Use Tax Exemption Affidavit, claiming the subject vehicle would be used for exclusive use outside of Utah. The subject vehicle was titled and registered in the state of STATE-1. The Division issued a Statutory Notice – Sales and Use Tax (“Statutory Notice”) audit report dated MONTH DATE, YEAR. The audit report included with the Statutory Notice assessed sales tax of \$\$\$\$\$, a penalty of \$\$\$\$\$, and \$\$\$\$\$ of interest. The audit report stated the following:

“A fraud penalty calculated at %%% of the underpayment or \$\$\$\$\$, whichever is greater, is imposed because:

- The motor vehicle was purchased from IDRIVE Utah CITY-1 on DATE. The dealer did not collect Utah sales tax on the purchases because they received a Sales and Use Tax Exemption Affidavit, claiming the vehicles would be used for exclusive use outside of Utah.
- TAXPAYER-1 has filed tax returns as a full year resident in Utah since YEAR and every year since.
- TAXPAYER-1 intended to avoid the tax due by purchasing the vehicle as a STATE-1 LLC and failed to register the vehicle in the State of Utah.

- As a Utah resident registration is required in the State of Utah within 60 days of purchase.

The Taxpayer timely appealed the Statutory Notice.

The Taxpayer submitted the following statement with his Petition for Redetermination:

Hello, I just received this letter in the mail and I must have made a big mistake I didn't know about. I am YEAR years old and when I was YEAR I received my first big check and decided to spend it all on this truck. When I bought it from I Drive I did exactly what the salesman PERSON-1 told me to do. I didn't know that this STATE-1 thing was wrong and I was admittedly dumb for just trusting the dealership. After owning it for a short time I could not afford it and sold it at a \$\$\$\$ loss. It was a poor decision overall. Now I cannot afford to pay \$\$\$\$\$. Can someone please help me? Is there any way I can ask for first time forgiveness or relief in any way? I really messed up in multiple ways and I should have known better than to just sign what the dealership told me to.

At the Initial Hearing, the Taxpayer stated that his decision to purchase the subject vehicle was a negligent decision. He stated that he returned from being a missionary, became a real estate agent, and started earning some money. He stated that he was deceived by the dealership, because he was advised to register the subject vehicle in STATE-1. He stated that when he purchased the subject vehicle, he was not aware that registering the vehicle in STATE-1 was tax evasion. He indicated that when he received the Statutory Notice, he was disappointed in the dealership, because he was advised to do something that is illegal. He stated that he subsequently sold the subject vehicle and lost money on it.

The Taxpayer acknowledged that he is a Utah resident. He stated that he was a resident of STATE-2 but moved to Utah in YEAR during his freshman or sophomore year of high school. He stated that he was never a resident of STATE-1. He acknowledged that COMPANY-1 is a limited liability company ("LLC") that was registered by him. He indicated that it was created for the purpose of the vehicle purchase and was not created for any other particular purpose or reason. He indicated that it was created before the purchase of the subject vehicle was made but after he met with the dealer. He stated that he did not purchase the subject vehicle on the same day that he met with the dealer. He stated that the dealer directed him to create the LLC. He stated that within one year after it was purchased, he sold the subject vehicle. He stated that the subject vehicle never entered the state of STATE-1 while it was in his possession.

The Division's representatives stated that Utah Code Ann. §59-12-103(1) imposes a sales tax on retail sales of tangible personal property and noted the tax is applicable unless an exemption applies. They indicated there is an exemption in Utah Code Ann. §59-12-104(9) for a vehicle that is used exclusively outside of Utah but stated that to qualify for that exemption the vehicle must not be registered or used in the state and can only be used in the state for less than

30 days or, if used for a business purpose, for the amount of time it takes to get to the borders of the state. They asserted that the Taxpayer took steps to make false statements to qualify for that exemption including registering the LLC to evade sales tax. They noted that the letter of explanation submitted by the Taxpayer with the Taxpayer's Petition for Redetermination acknowledged wrongdoing.

The Division's representatives submitted a copy of the Form TC-721A, Sales and Use Tax Exemption Affidavit for Exclusive Use Outside of Utah, that was signed and submitted by the Taxpayer to the dealer at the time the Taxpayer purchased the subject vehicle. They indicated that the form is explicit that the exemption only applies if the vehicle is not used in Utah. They noted that the purchaser must certify that the vehicle will be taken out of Utah permanently and will not be used in Utah and was signed by the Taxpayer. They noted that the Taxpayer has been a resident of Utah since YEAR and is not a resident of STATE-1.

The Division's representatives submitted a copy of the dealer purchase contract that was signed by the Taxpayer and the purchaser and noted the purchase agreement was signed on MONTH DATE, YEAR and the purchase price was \$\$\$\$\$. The Division's representatives stated that the business entity was organized in STATE-1 on the same date the purchase agreement was signed. The Division's representatives submitted a copy of the Taxpayer's Utah issued driver license and the Taxpayer's YEAR and YEAR Utah individual income tax returns. They noted that the Taxpayer filed each of those returns as a full year resident of the state of Utah. The Division's representatives also submitted a Carfax history report for the subject vehicle which showed that the subject vehicle was serviced on MONTH DATE, YEAR at COMPANY-2 in CITY-2, Utah, on MONTH DATE, YEAR at COMPANY-3 in CITY-3, Utah, and on MONTH DATE, YEAR, MONTH DATE, YEAR, and MONTH DATE, YEAR at the COMPANY-4 in CITY-4, Utah. The Carfax history report indicated that the vehicle was sold in YEAR. The Division's representatives noted that the service appointments were all in Utah in YEAR and YEAR and there were no service appointments at STATE-1 locations.

The Division's representatives stated that a %%% fraud penalty was assessed in the audit. They indicated that in *Jensen v. State Tax Comm'n*, 835 P. 2d 965 (July 23, 1992), the Utah Supreme Court found that specific intent must be drawn from the surrounding facts. They argued that the evidence shows that the Taxpayer organized the LLC and registered the subject vehicle in STATE-1 to evade sales tax. They acknowledged that the Taxpayer stated he feels deceived by the dealer. However, they noted that the Taxpayer signed an affidavit certifying he would not use the subject vehicle in Utah. They noted that the evidence shows that the subject vehicle was

exclusively used in Utah. They stated that the Division is requesting that the sales tax audit deficiency, penalty, and interest be sustained.

**Commission Findings and Analysis**

In accordance with Utah Code Ann. §59-1-1417(1), the Petitioner has the burden of proof for challenging the assessment of the sales and use tax and interest in this appeal. However, the Division assessed a fraud with intent to evade penalty. Utah Code Ann. §59-1-1417(1)(a) provides that the Division has the burden of proof for demonstrating whether the fraud with intent to evade penalty was properly assessed in this appeal.

Reviewing the information presented, the Commission finds that the sales and use tax audit deficiency was properly assessed in accordance with Utah Code Ann. §59-12-103(1)(a), which imposes a sales and use tax on retail sales of tangible personal property made within the state. The Commission finds that the Taxpayer has not provided sufficient evidence to demonstrate that the purchase of the subject vehicle was exempt from sales and use tax under Utah Code Ann. §59-12-104(9), which provides that the sale of a vehicle is exempt from sales and use tax as follows:

(9) sales of a vehicle of a type required to be registered under the motor vehicle laws of this state if the vehicle is:

(a) not registered in this state; and

(b)(i) not used in this state; or

(ii) used in this state:

(A) if the vehicle is not used to conduct business, for a time period that does not exceed the longer of:

(I) 30 days in any calendar year; or

(II) the time period necessary to transport the vehicle to the borders of this state; or

(B) if the vehicle is used to conduct business, for the time period necessary to transport the vehicle to the borders of this state;

...

The Commission notes that, although the subject vehicle was not registered in Utah, the vehicle was used within the state for a time period that exceeded both the time period necessary to transport the vehicle to the borders of the state and 30 days in a calendar year. The Commission also notes that the Taxpayer did not dispute that the vehicle was used in Utah. Furthermore, the Taxpayer acknowledged that he was a resident of Utah, filed his income tax returns as a Utah resident, and was issued a Utah driver license. Additionally, the Carfax history report submitted by the Division showed that the subject vehicle was serviced at several locations in Utah in

YEAR and YEAR and there were no service appointments at STATE-1 locations. Thus, the Commission finds that the vehicle was used in Utah.

Utah Code Ann. §59-1-1417(2)(b) requires the Commission to construe a statute providing an exemption from or credit against a tax, fee, or charge strictly against the taxpayer. The Commission finds that, construing the exemption strictly against the Taxpayer, the statements from both parties demonstrate that the vehicle was used within the state for a time period that exceeded both the time period necessary to transport the vehicle to the borders of the state and 30 days in a calendar year. Thus, the Commission finds that the Taxpayer's arguments and submission are not sufficient to meet the Taxpayer's burden of proof to demonstrate that he qualified for the exemption in Utah Code Ann. §59-12-104(9). The Commission finds that the purchase of the vehicle was not exempt from sales and use tax under Utah Code Ann. §59-12-104(9) and finds that the Division's assessment of sales and use tax and interest for the purchase of the vehicle should be sustained.

The Division assessed a penalty totaling \$\$\$\$\$ under Utah Code Ann. §59-1-401(7)(a)(iv), which provides, "[i]f any portion of an underpayment is due to fraud with intent to evade a tax, fee, or charge, the penalty is the greater of \$500 per period or 100% of the entire underpayment." The Utah Supreme Court in *Jensen v. State Tax Comm'n*, 835 P.2d 965 (July 23, 1992), provided additional guidance on the assessment of a tax fraud penalty and stated "tax fraud is an actual intentional wrongdoing with the specific intent to evade tax." In *Jensen v. State Tax Comm'n*, the Court found that tax fraud is a question to be resolved by consideration of the entire record and specific intent must be drawn from the surrounding facts, considering reasonable inferences drawn therefrom. The Commission finds that the Division has provided sufficient evidence to demonstrate that the fraud with intent to evade penalty was properly assessed in this appeal. As noted by the Division's representatives, the Taxpayer acknowledged that he created the COMPANY-1 for the sole purpose of purchasing the subject vehicle. Furthermore, the Commission notes that the Taxpayer provided the dealer a Form TC-721A, Sales and Use Tax Exemption Affidavit for Exclusive Use Outside of Utah, that was signed and submitted by the Taxpayer at the time the Taxpayer purchased the subject vehicle, certifying that the vehicle will be taken out of Utah permanently and would not be used in Utah. The Commission further notes that the Carfax history report indicated that the subject vehicle was serviced in Utah locations throughout YEAR and in the beginning of YEAR. The Commission finds that these facts support the imposition of the fraud penalty. Thus, the Commission finds that, based on the totality of the circumstances, there is sufficient evidence to demonstrate fraud with

intent to evade sales and use taxes and the Division's assessment of the penalty imposed by Utah Code Ann. §59-1-401(7)(a)(iv) is supported.

The Commission has discretion to waive penalties under Utah Code Ann. §59-1-401(14). The Commission has promulgated Administrative Rule R861-1A-42 and Publication 17 to outline the circumstances the Commission may consider as "reasonable cause" justifying a waiver of penalties. However, Subsection (4)(d) of Rule 42 provides:

(d) Intentional disregard, evasion, or fraud does not constitute reasonable cause for waiver under any circumstance.

The Commission finds that, under the circumstances, there is no reasonable cause to waive the audit penalty assessed due to the fact that the Commission finds there was evasion and fraud, and evasion and fraud do not constitute reasonable cause for a waiver of penalties under any circumstance.

Pursuant to Utah Code Ann. §59-10-537, interest is assessed if a tax is not paid by the due date. It has been determined that there is a tax deficiency for the audit period at issue. The Commission has the discretion to waive interest under Utah Code Ann. §59-1-401(14), and has promulgated Administrative Rule R861-1A-42 regarding the waiver of interest. Subsection (2) of Rule R861-1A-42 specifically provides, "[g]rounds for waiving interest are more stringent than for penalty. To be granted a waiver of interest, a taxpayer must prove that the commission gave the taxpayer erroneous information or took inappropriate action that contributed to the error." Interest is not assessed to punish taxpayers. Instead, interest is assessed to compensate the state for the time value of money. The State of Utah was denied the use of the funds from the time the taxes were originally due. In this appeal, the Taxpayer has the burden of proof and has not provided any information to show that the Commission gave him erroneous information or took inappropriate action that contributed to the error. Thus, the Taxpayer has not demonstrated sufficient grounds for the waiver of interest in this appeal.

Shannon Halverson  
Administrative Law Judge

#### DECISION AND ORDER

Based on the foregoing, the Commission sustains the Business Taxes and Discovery Division's sales and use tax audit deficiency, penalty, and interest assessed for the MONTH DATE, YEAR through MONTH DATE, YEAR audit period. 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:

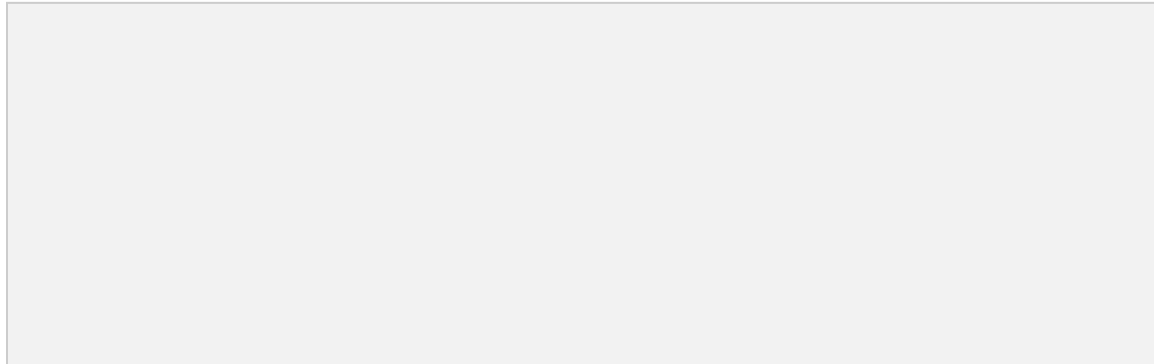
Utah State Tax Commission  
Appeals Division  
210 North 1950 West  
Salt Lake City, Utah 84134

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 \_\_\_\_\_, 2025.



**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.**