

**REDACTED DECISION – 11-035 F – BY GEORGE V. PIPER,  
ADMINISTRATIVE LAW JUDGE – SUBMITTED FOR DECISION on APRIL  
18, 2011 – ISSUED on APRIL 25, 2011**

**SYNOPSIS**

**BUSINESS REGISTRATION TAX -- CERTIFICATE REVOKED** -- The repeated willful refusal or neglect to file state tax returns or to remit state taxes when due authorizes revocation of a registrant's business registration certificate, pursuant to the provisions of W.Va. Code § 11-12-5(b), as last amended. *See also* W. Va. Code § 11-10A-8(3) or (5), as last amended.

**FINAL DECISION  
IN SHOW CAUSE PROCEEDING**

On February 9, 2011, the Assistant Director of the Compliance Division of the West Virginia State Tax Commissioner's Office ("the commissioner"), by his agent, made service in person upon Ms. A, the member of Registrant's business, a "Notice of Intent to Revoke Business Registration Certificate," wherein the commissioner gave notice that he intended to revoke the West Virginia business registration certificate of Registrant, effective March 23, 2011. The revocation notice was based on Registrant's repeated failure to remit all reported consumers sales and service taxes collected from customers from January 2006 through June 2008, Registrant's failure to file combined sales and use tax returns and to remit all combined sales and use taxes collected from July 2008 through February 2011 and Registrant's failure to file withholding tax returns and to pay withholding taxes due from May 2006 through December 2010. The notice indicated revocation would not occur if all delinquent state tax returns were filed and all taxes due the commissioner were paid prior to March 3, 2011. That same notice also informed Registrant that a "show cause" hearing was scheduled before this tribunal, at which hearing Registrant would have the opportunity to show cause why its business registration certificate should not be revoked as proposed by the commissioner. Pursuant to a notice of continuance made by mail upon Registrant, the matter was rescheduled for a future date.

At the rescheduled show cause hearing the commissioner showed that the registrant owed at least \$\_\_\_\_ of delinquent consumers sales and service tax, interest and additions to tax, at least \$\_\_\_\_ of delinquent combined sales and use tax, interest and additions to tax and at least \$\_\_\_\_ of delinquent withholding tax, interest and additions to tax.

The commissioner further showed that Registrant had ten unreleased tax liens totaling \$\_\_\_\_, filed against its business for unpaid consumers sales and service taxes, combined sales and use taxes and withholding taxes, which liens were on record in the County Clerk's Office of \_\_\_\_\_ County, West Virginia.

The revenue agent testified that he and the registrant had met three times last year in order to get the registrant's taxes current, followed up by two dozen telephone calls, but that Registrant repeatedly failed to pay the delinquent amounts.

Because the evidence shows that Registrant repeatedly and willfully failed to file combined sales and use tax and withholding tax returns and repeatedly failed to remit consumers sales and service tax and combined sales and use tax that it collected on behalf of the State of West Virginia and withholding tax that was due the State of West Virginia this tribunal does hereby APPROVE the Commissioner's REVOCATION of Registrant's business registration certificate, effective April 30, 2011. See W. Va. Code § 11-12-5(b) (1) (D), as last amended; W. Va. Code § 11-10A-8(3) or (5), as last amended.