

**REDACTED DECISION – DOCKET # 09-241 F – BY ROBERT W. KIEFER, JR., ALJ –
SUBMITTED FOR DECISION on AUGUST 26, 2009 – ISSUED on AUGUST 26, 2009.**

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 July 17, 2009 the Assistant Director of the Compliance Division of the West Virginia State Tax Commissioner’s Office (“the Commissioner”), served upon the registrant 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 d/b/a Business A effective September 1, 2009, based on Registrant’s failure to file certain state tax returns and to pay over certain state taxes. 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 August 10, 2009. That same notice also informed the Registrant that a “show cause” hearing was scheduled before the West Virginia Office of Tax Appeals on Monday, August 10, 2009, at 1:00 p.m., at which hearing the Registrant would have the opportunity to show cause why his business registration certificate should not be revoked as proposed by the Commissioner. Registrant failed to appear at the scheduled hearing. The Commissioner showed that Registrant was properly served the Notice of Intent to Revoke Business Registration Certificate.

At the show cause hearing the Commissioner presented evidence showing 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 an unspecified amount of delinquent withholding tax, interest, and additions to tax. The Commissioner further showed that the Registrant had eleven unreleased tax liens, totaling \$_____, filed against him for unpaid taxes, which liens were on record in the County Clerk's Office of a county in West Virginia.

Based on the evidence presented, this tribunal does hereby APPROVE the Commissioner's REVOCATION of the Registrant's business registration certificate, effective September 1, 2009.