

DEPARTMENT OF STATE REVENUE

0220050511.LOF

Letter of Findings Number: 05-0511
Income Tax
For Tax Years 2001-03

NOTICE: Under [IC 4-22-7-7](#), this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE**I. Income Tax—Corporate**

Authority: [IC 6-8.1-5-1](#)

Taxpayer protests the imposition of income tax.

STATEMENT OF FACTS

Taxpayer is a medical industry company with operations in several states. As the result of an audit, the Indiana Department of Revenue ("Department") issued a proposed assessment for 2001 and refunds for 2002 and 2003. Taxpayer protested the proposed assessment. Further facts will be supplied as required.

I. Income Tax—Corporate**DISCUSSION**

Taxpayer protests all assessments for the tax years 2001, 2002 and 2003. The Department refers to [IC 6-8.1-5-1\(b\)](#), which states in relevant part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

Taxpayer's protest letter provides no reference to any statute, regulation or court case and includes no documentation or analysis. The administrative hearing was held via telephone. Taxpayer provided a one-page list of talking points and a three-page list of unexplained data. Taxpayer did not provide any analysis or a written explanation of what it was protesting or of its minimal documentation. Taxpayer has failed to meet the burden imposed by [IC 6-8.1-5-1\(b\)](#).

FINDING

Taxpayer's protest is denied.

Posted: 11/01/2006 by Legislative Services Agency
An [html](#) version of this document.