

**Letter of Findings: 08-0504 & 08-0505**  
**Sales and Use Tax**  
**For the Tax Periods 2005 - 2007**

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**ISSUE**

**I. Sales and Use Tax—Imposition.**

**Authority:** IC § 6-8.1-5-1.

Taxpayer protests the imposition of sales tax.

**STATEMENT OF FACTS**

Taxpayer has business operations at two locations in Indiana. Pursuant to audits of each location, the Indiana Department of Revenue ("Department") assessed additional sales tax and penalties for the 2005 through 2007 tax years and the 2006 through 2007 tax years, respectively. Taxpayer protested the tax assessments. An administrative hearing was held, and this Letter of Findings results.

**I. Sales and Use Tax— Imposition.**

**DISCUSSION**

During the course of the protest, Taxpayer failed to submit any evidence showing, or develop any argument, beyond a general assertion that the tax should not be assessed.

Pursuant to IC § 6-8.1-5-1(c), all tax assessments are presumed accurate, and the taxpayer bears the burden of proving that an assessment is incorrect. Since Taxpayer has failed to provide any documentation that demonstrates the assessment was incorrect, Taxpayer has failed to meet its burden of proof.

**FINDING**

Taxpayer's protest is denied.

*Posted: 04/29/2009 by Legislative Services Agency*

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