

DEPARTMENT OF STATE REVENUE

04-20080504.LOF
04-20080505.LOF**Letter of Findings: 08-0504 & 08-0505
Sales and Use Tax
For the Tax Periods 2005 - 2007**

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 It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register.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. 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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