

**Letter of Findings Number: 09-1029P  
Sales and Use Tax – Interest  
For the Periods 2007-2008**

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**ISSUE**

**I. Tax Administration–Interest.**

**Authority:** IC § 6-8.1-10-1.

Taxpayer protests the imposition of interest on its tax liability.

**STATEMENT OF FACTS**

Taxpayer is a company doing business in Indiana. The Indiana Department of Revenue ("Department") audited Taxpayer for sales and use tax for the years 2006 to 2008. As a result of the Department's audit, the Department issued proposed assessments of sales and use tax and interest. The Department waived any penalties. Taxpayer protested only the interest.

The Department sent a letter to Taxpayer stating that Taxpayer could request a hearing by replying to the letter within twenty (20) days of the date of the letter. Taxpayer did not reply to the Department's letter. Due to Taxpayer's failure to reply, this Letter of Findings is written based on the information in Taxpayer's protest file and other Department records relating to Taxpayer.

**I. Tax Administration–Interest.**

**DISCUSSION**

Taxpayer protests the imposition of interest with respect to its late payment of tax. For taxes unpaid by the due date for payment, IC § 6-8.1-10-1(b) provides for the imposition of interest. IC § 6-8.1-10-1(e), provides that the Department cannot waive interest.

**FINDING**

Taxpayer's protest is denied.

*Posted: 09/01/2010 by Legislative Services Agency*

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