

DEPARTMENT OF STATE REVENUE

04-20120347.LOF

Letter of Findings Number: 04-20120347
Sales/Use Tax
For Tax Years 2008 - 2010

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 It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register.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

Authority: IC § 6-8.1-10-1(e).

Taxpayer protests the imposition of interest.

STATEMENT OF FACTS

Taxpayer is in the home improvements business. Taxpayer was audited by the Indiana Department of Revenue ("Department") for Sales and Use Tax. After the audit, Taxpayer filed a protest regarding the interest that was assessed.

An administrative hearing was held regarding the protest, resulting in this Letter of Finding. Further facts will be supplied as required below.

I. Tax Administration–Interest.

Taxpayer requests the waiver of interest that was assessed for "the sales/use audits performed on [Taxpayer] for years ending '08, '09, and '10...." Taxpayer states in pertinent part in Taxpayer's protest letter:

My rationale being that the entities that did not charge sufficient tax did so unbeknownst to me.

At the hearing Taxpayer reiterated that if Taxpayer would have been aware of the tax that was owed, Taxpayer would have paid it. Taxpayer also stated that one of the companies that it purchased from erroneously had Taxpayer listed as a not-for-profit.

Regarding interest, IC § 6-8.1-10-1(e) states:

Except as provided by [IC 6-8.1-3-17\(c\)](#) and [IC 6-8.1-5-2](#), the department may not waive the interest imposed under this section.

The exceptions in the first part of IC § 6-8.1-10-1(e) are not applicable to Taxpayer. Thus the Department is unable to waive the interest. Taxpayer's protest is denied.

FINDING

Taxpayer's protest is respectfully denied.

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