

BEFORE THE STATE BOARD OF TAX APPEALS
STATE OF ARIZONA
100 North 15th Avenue - Suite 140
Phoenix, Arizona 85007
602.364.1102

ALICIA STENICER,

Appellant,

vs.

ARIZONA DEPARTMENT OF REVENUE,

Appellee.

)
)
) Docket No. 1985-10-1
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)
) NOTICE OF DECISION
) FINDINGS OF FACT AND
) CONCLUSIONS OF LAW
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)

The State Board of Tax Appeals, having considered all evidence and arguments presented, and having taken the matter under advisement, finds and concludes as follows:

FINDINGS OF FACT

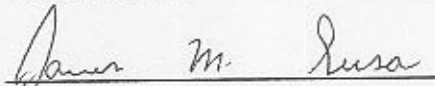
The records of the Arizona Department of Revenue ("Department") confirm that, for tax year 2003, Alicia Stenicer ("Appellant") filed an Application for Filing Extension dated April 12, 2004. The extension application filed by Appellant reported an estimated income tax liability of \$630, taxes withheld of \$282 and a balance owing of \$348. The records do not show that Appellant ever actually filed her 2003 Arizona income tax return or paid the taxes that are due for that year.

Based on data obtained through an exchange of information agreement with the Internal Revenue Service, the Department issued a proposed assessment ("Assessment") against Appellant for tax year 2003 on November 15, 2007. The assessment included \$32,589 in unreported income, and allowed \$9,009 in itemized deductions and \$2,100 as a personal exemption. After crediting Appellant for \$281.65 in Arizona withholding, the Department assessed the balance of \$372.71 in tax due. The Department also assessed a penalty for failure to timely file the return as well as interest. Appellant protested the assessment to the Department's Hearing Officer who denied the protest. Appellant now timely appeals only the interest portion of the assessment to this Board.

1 This decision becomes final upon the expiration of thirty (30) days from receipt by the taxpayer,
2 unless either the State or taxpayer brings an action in superior court as provided in A.R.S. § 42-1254.

3 DATED this 24TH day of MAY, 2011.

4 STATE BOARD OF TAX APPEALS

5 
6 James M. Susa, Chairman

7 JMS:ALW

8 CERTIFIED

9 Copies of the foregoing
10 Mailed or delivered to:

11 Alicia Stenicer
12 11883 North 140th Lane
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14 Assistant Attorney General
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