

1 BEFORE THE STATE BOARD OF TAX APPEALS
2 STATE OF ARIZONA
3 100 North 15th Avenue - Suite 140
4 Phoenix, Arizona 85007
5 602.364.1102

6 CLAUDIO D. CORRAL,)

7 Appellant,)

8 vs.)

9 ARIZONA DEPARTMENT OF REVENUE,)

10 Appellee.)

) Docket No. 1871-02-S

) NOTICE OF DECISION:
) FINDINGS OF FACT AND
) CONCLUSIONS OF LAW

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

13 FINDINGS OF FACT

14 The Arizona Department of Revenue (the "Department") assessed transaction privilege tax under
15 the job printing classification against Claudio D. Corral ("Appellant") for the period August 1988 through
16 June 1992 ("Audit Period"). Appellant protested the assessment and filed amended returns seeking a
17 refund for the Audit Period. The Department upheld the assessment and denied Appellant's refund claim.
18 Appellant appealed to this Board, which upheld the Department's decision.¹ Appellant did not appeal the
19 Board's decision.

20 Subsequently, Appellant filed amended transaction privilege tax returns and sought a refund for
21 July, August, October, November and December 1992 (the "Refund Period"). The amended returns
22 significantly reduced Appellant's gross income but did not identify any deductions. Therefore, the
23 Department denied the refund claim. After unsuccessfully protesting the Department's decision to the
24 Office of Administrative Hearings, Appellant now appeals to this Board.

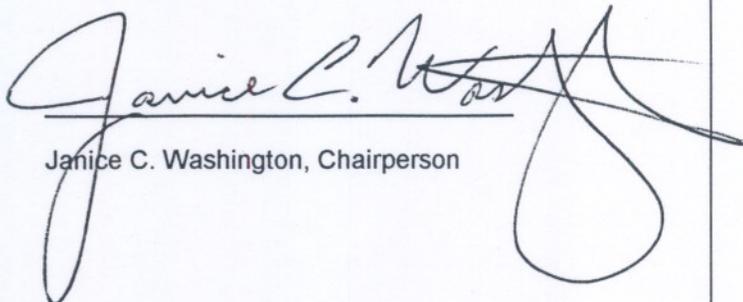
25 _____
¹ Corral dba Adobe Printing, Postal Instant Press v. Arizona Dep't of Rev., No. 1839-00-S (BTA, March 6, 2001).

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

DATED this 8th day of October, 2002.

STATE BOARD OF TAX APPEALS



Janice C. Washington, Chairperson

JCW:ALW

CERTIFIED

Copies of the foregoing
Mailed or delivered to:

Claudio D. Corral
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