

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

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4 STAINLESS FIXTURES, INC.,

5 Appellant,

6 vs.

7 ARIZONA DEPARTMENT OF REVENUE,

8 Appellee.

)  
)  
) Docket No. 1974-09-S  
)  
)

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

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

11 FINDINGS OF FACT

12 Stainless Fixtures, Inc. ("Appellant") manufactures, sells and installs stainless steel fixtures for  
13 restaurant kitchens located in Arizona. The Arizona Department of Revenue ("Department") audited  
14 Appellant for the period January 1, 2001 through December 31, 2006 and determined that Appellant had  
15 underreported the amount of transaction privilege tax due for this time period under the contracting and  
16 retail classifications. The Department subsequently issued a Notice of Proposed Assessment  
17 ("assessment") on June 27, 2008. A copy of the assessment was sent to Appellant via certified mail on or  
18 about August 1, 2008. The certified mail receipt was accepted, signed and hand-dated by Appellant's  
19 representative, Rodrigo Ortiz. The assessment stated that it would become final unless Appellant  
20 protested it to the Department in writing within 45 days of receiving it.

21 On September 24, 2008, the Department received a protest dated September 22, 2008 from  
22 Appellant. The Department determined that the protest was untimely. Appellant then protested the  
23 Department's determination to the Office of Administrative Hearings ("OAH"). The OAH concluded that  
24 the assessment had been delivered to Appellant on August 5, 2008 and upheld the Department's  
25 determination in a decision dated April 16, 2009. The Director of the Department affirmed the decision of  
the OAH in an order dated June 4, 2009. Appellant now appeals to this Board.



1 For the foregoing reasons, the Board finds that Appellant failed to timely protest the assessment  
2 to the Department; therefore, Appellant is liable for the tax, penalties and interest assessed.

3 CONCLUSIONS OF LAW

4 Appellant is liable for the tax, penalties and interest assessed. See A.R.S. § 42-1251.

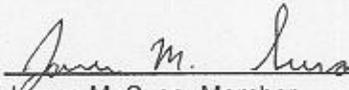
5 ORDER

6 THEREFORE, IT IS HEREBY ORDERED that the appeal is denied, and the final order of the  
7 Department is affirmed.

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

10 DATED this 9<sup>th</sup> day of November, 2010.

11 STATE BOARD OF TAX APPEALS

12  
13   
14 James M. Susa, Member

15 AWF:ALW

16 CERTIFIED

17 Copies of the foregoing  
18 Mailed or delivered to:

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