

1 true. *Tamsen v. Weber*, 166 Ariz. 364 (App. 1996); *Watts v. Hogan*, 111 Ariz. 536 (App. 1975). This
2 presumption does not apply to an affidavit submitted in an administrative hearing. Further, the affidavit
3 at issue was executed by an interested party and the Department and this Board are free to determine its
4 appropriate weight.

5 The Arizona Constitution authorizes the legislature to levy and collect taxes. Ariz. Const. art. IX,
6 § 12. Accordingly, the legislature has enacted Titles 42 and 43 of the Arizona Revised Statutes
7 ("A.R.S."). The Department, its Director and employees have the authority to administer and enforce
8 Title 42 and 43 and have all the powers and duties prescribed by law for such purposes. A.R.S. § 42-
9 104. A.R.S. § 43-1011 provides that "[t]here shall be levied, collected and paid for each taxable year
10 upon the entire taxable income of every resident of this state taxes." A "resident" of Arizona is "an
11 individual who is in this state for other than a temporary or transitory purpose." A.R.S. § 43-104(19)(a).
12 An "individual" is a "natural person." A.R.S. § 43-104(12).

13 Appellant has not contested the fact that he was in Arizona in 1991 for other than a temporary or
14 transitory purpose. A.R.S. § 43-104(19)(a). Therefore, Appellant is a resident of Arizona subject to the
15 levy of income tax. A.R.S. § 43-1011.

16 The interest at issue may not be abated because it represents a reasonable interest rate on the
17 tax due and owing and is made part of the tax by statute. See A.R.S. § 42-1123; see also *Biles v.*
18 *Robey*, 43 Ariz. 276, 30 P2d 841 (1934). The penalty at issue may not be abated because Appellant has
19 not shown that his failure to timely file a return was due to reasonable cause. A.R.S. § 42-1125(A).

20 CONCLUSIONS OF LAW

21 1. Appellant is liable for the tax assessed. See A.R.S. § 43-1011.

22 2. The interest at issue may not be abated because it represents a reasonable interest rate on
23 taxes due and owing and is made part of the tax by statute. See A.R.S. § 42-1123; see also *Biles v.*
24 *Robey*, 43 Ariz. 276, 30 P2d 841 (1934).

25 3. The penalty at issue may not be abated because Appellant has not shown that his failure to
26 timely file a return was due to reasonable cause. A.R.S. § 42-1125(A).

27 . . .

28 . . .

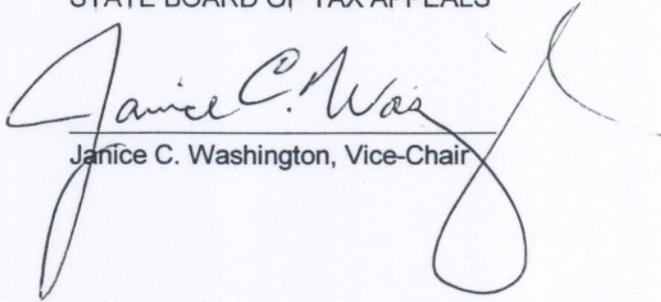
ORDER

1
2 THEREFORE, IT IS HEREBY ORDERED that the appeal is denied, and the final order of the
3 Department is affirmed.

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

6 DATED this 27th day of June, 2000.

7
8 STATE BOARD OF TAX APPEALS

9
10 
11 Janice C. Washington, Vice-Chair

12 JCW:ALW
13 CERTIFIED

14 Copies of the foregoing
15 mailed or delivered to:

16 Lance Standifird
17 921 South Val Vista Drive, #146
18 Mesa, Arizona 85204

19 Christine Cassetta
20 Assistant Attorney General
21 Civil Division, Tax Section
22 1275 West Washington Street
23 Phoenix, Arizona 85007
24
25
26
27
28