

SYNOPSIS

BUSINESS REGISTRATION TAX -- PETITION DISMISSED -- Under the authority of Section 54.2 of the OTA Rules (Apr. 20, 2003), OTA will dismiss a petition for a hearing on a purported revocation of a business registration certificate when the State Tax Commissioner has not instituted any such revocation proceedings against the Petitioner.

FINAL DECISION

The Petitioner filed with this tribunal, the West Virginia Office of Tax Appeals a petition for a hearing on an alleged revocation of the Petitioner's business registration certificate.

Subsequently, notice of a hearing on the petition was sent to the Petitioner in accordance with the provisions of W. Va. Code § 11-10A-10 [2002]. There was no appearance on behalf of the Petitioner when the hearing was convened. The hearing was held, however, without an appearance on behalf of the Petitioner, in accordance with the provisions of W. Va. Code § 11-10A-10(a) [2002].

FINDINGS OF FACT

1. The Internal Revenue Service apparently notified the Petitioner that it did not qualify as a Section 501(c) organization exempt from federal income tax.
2. Through the date of the Final Decision by OTA in this matter, the State Tax Commissioner has not issued any business registration tax assessment against the Petitioner and has not notified the Petitioner that its business registration certificate would be revoked or not renewed.
3. The Petitioner apparently wishes the State Tax Commissioner or this Tribunal to rule that the Petitioner is a 501(c) organization.
4. The State Tax Commissioner and this tribunal will follow the ruling of the Internal Revenue Service on the question of whether an organization qualifies as a 501(c) organization.

CONCLUSION OF LAW

Under the authority of Section 54.2 of the OTA Rules (Apr. 20, 2003), OTA will dismiss a petition for a hearing on a purported revocation of a business registration certificate when the State Tax Commissioner has not instituted any such revocation proceedings against the Petitioner.

DISPOSITION

WHEREFORE, it is the **FINAL DECISION** of the **WEST VIRGINIA OFFICE OF TAX APPEALS** that the petition is **DISMISSED**.