

1995

Michael K. Jensen v. Collection Division of the Utah State Tax Commission : Brief of Appellant

Utah Court of Appeals

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Michael K. Jensen.

Recommended Citation

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COURT OF APPEALS

(14) Petitions to review administrative agency orders not included within other categories.

MICHAEL K JENSEN

vs.

Respondent

APPELLANT'S BRIEF

1

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CASES

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Jensen v State Tax Com'n 835 P.2d 965 (Utah 1992)

United States ex rel. Ohm v. Perkins, 79 F.(2d) 533 (1935)

Morgan v. United States 304 U.S. 1 (1937)

Bereda Manufacturing Company v Industrial Board, 275 Ill. 514, 114 N.E. 275
(1916)

Simpkins v. State Banking Department, 45 Ariz. 186, 42 P.2d 47 (1935)

CONSTITUTION OF UTAH

Article 1. Section 7

STATUTES & RULES

59-1-504

59-1-703(8)

59-10-102(1)

63-46b-2(1)(h)(ii)

63-46b-8(1)(d)

63-46b-10(1)&(3)

63-46b-16(1):

63-46b-16(4)(c)&(g)

78-2-2(3)(e)(ii) & (4)

78-2a-3(2)(h)

JURISDICTION OF THE APPELLATE COURT

Administrative Procedures Act 63-46b-16(1):

As provided by statute, the Supreme Court or the Court of Appeals has jurisdiction to review all final agency action resulting from formal adjudicative proceedings.

Judicial Code 78-2-2

(3): The Supreme Court has appellate jurisdiction, including jurisdiction of interlocutory appeals, over:

(e): final orders and decrees in cases originating in:

(ii): the State Tax Commission

(4): The Supreme Court may transfer to the Court of Appeals any of the matters over which the Supreme Court has original appellate Jurisdiction....

Judicial Code 78-2a-3:

(2): The Court of Appeals has appellate jurisdiction, including jurisdiction of interlocutory appeals, over:

(h): cases transferred to the Court of Appeals from the Supreme Court.

On May 5, 1995 the Supreme Court of Utah: "Pursuant to the authority vested in this Court, this case is poured-over to the Court of Appeals for disposition."

ISSUES ON APPEAL

POINT I - THE STATE TAX COMMISSION'S FINDINGS LACK SUBSTANTIAL EVIDENCE TO SUPPORT THEM WHEN VIEWED IN LIGHT OF THE WHOLE RECORD.

1. Did the Utah State Tax Commission have substantial evidence to support its findings when viewed in light of the whole record, when determining adjusted gross income for the year 1988?

Standard of review:

Utah Code 59-10-102(1) ...a tax measured by the amount of his "taxable income" for such year, as determined for federal income tax purposes,...

Utah Code 63-46b-10(3) No finding of fact that was contested may be based solely on hearsay evidence unless that evidence is admissible under the Utah Rules of Evidence.

Record showing issue preserved: See Supplemental Record of Remanded Proceedings Page 1a, & Pages 4a - 8a, 25a-32a.

2. Did the State Tax Commission have substantial evidence to support its findings when viewed in light of the whole record, when using CPI projection to determine adjusted gross income for the years 1987 through 1978?

Standard of review:

Utah Code 59-10-102(1) ...a tax measured by the amount of his "taxable income" for such year, as determined for federal income tax purposes,...

Also, Boston First Nat. v. Salt Lake City. Bd. 799 P.2d 1163 (Utah 1990) Page 1166 "[4] Nowhere in the Utah Constitution or Utah Code Annotated does the legislature give the Tax Commission the unbridled discretion to make findings of fact beyond the scope of what is presented in the hearings. ... the agency's decision must rest upon some sound evidentiary basis, not a creation of fiat."

Record showing issues preserved : See Supplemental Record of Remanded Proceedings Page 30a. & Record of Remanded Proceedings Pages 11-19

3. Did the State Tax Commission rely upon secret witness, whose testimony is not part of the record and were not subject to cross examination.?

Standard of review: Utah Code Ann. 63-46b-8(1)(d) "The presiding officer shall afford to all parties the opportunity to ...conduct cross-examination, and submit rebuttal evidence."

Utah Code Ann. 63-46b-16(4)(g), Jensen v State Tax Com'n 835 P.2d 970 (Utah 1992), Boston First Nat. v. Salt Lake City. Bd. 799 P.2d 1163 (Utah 1990) Page 1166 "[4] . . . the agency's decision must rest upon some sound evidentiary basis, not a creation of fiat."

Record showing issues preserved: See Record of Remanded Proceedings page 11, 19, 33, & see Memorandum in Support of Summary Affirmance page 4 note(2).

4. Did the State Tax Commission fail to take into consideration substantial evidence that was available to them, when they refused to accept IRS records or procure them when they knew they were available?

Standard of review:

Utah Code 59-10-102(1) ...a tax measured by the amount of his "taxable income" for such year, as determined for federal income tax purposes,...

Record showing issues preserved:

See Record of Remanded Proceedings pages 14,15,16,17,& 18.

POINT II - THE STATE TAX COMMISSION HAS NOT DECIDED ALL OF
THE ISSUES REQUIRING RESOLUTION.

1. Did the State Tax Commission fail to make a determination on seized vehicle that was required.?

Standard of review: Utah Code 63-46b-16(4)(c) "the agency has not decided all of the issues requiring resolution;"

Record showing issues preserved: See Transcript of Hearing September 8, 1993
Pages 114 & 115

2. On the 3rd day of June, 1995 the Utah State Tax Commission sold the seized vehicle at auction.

Did the State Tax Commission violate Utah Code 59-1-703(8) in selling the property before the decision on the petition became final?

Standard of Review: 59-1-703(8) When a jeopardy assessment is made, the property seized for the collection of the tax may not be sold until a notice of deficiency is issued and the time for filing a petition for redetermination has expired. If a petition for redetermination is filed the property may not be sold until the commission's decision on the petition becomes final,..."

Utah Code 59-1-504 Time determination final.

Record showing issues preserved: (See Exhibit "B" Notice of Sale) When I appeared at the Sale to object I was told by two police officers that I would be arrested if I objected on the recorded record.

3. If the State Tax Commission made a determination that the sale could be made under one or more of the exceptions in 59-1-703(8) did they violate due process by not giving notice or opportunity to be heard?

Standard of Review: Constitution of Utah Article 1. Section 7 " No person shall be deprived of life, liberty or property, without due process of law.

Also 59-1-703(8) "... except that the property may be sold if the taxpayer consents to the sale, the commission determines that the expenses of conservation and maintenance would greatly reduce the net proceeds, or the property is perishable."

POINT III - THE STATE TAX COMMISSION HAS FAILED TO FOLLOW
PRESCRIBED PROCEDURE

1. Did the State Tax Commission follow the prescribed procedure in this case?

A. REASONABLE TIME

Standard of Review: Utah code 63-46-10(1) states that "Within a reasonable time after the hearing or after the filing of any post-hearing papers ...the presiding officer shall sign and issue an order".

Record showing issues preserved: The State Tax Commission failed to issue it's order for more than 1 year after the hearing and more than 11 months after all post-hearing papers were in. See Record of Remanded Proceedings page 58, & Supplemental Record of Remanded Proceedings Page 9a.

B. PRESIDING OFFICER -

Standard of Review: Utah code 63-46-10(1)(a) through (g) proscribes the procedures for orders after a formal adjudicative proceeding. They require that the "presiding officer shall sign and issue an order". In the present case Alan Hennebold, Administrative Law Judge was the Presiding Officer. Some time before issuing an order or even a recommendation to the Commission Alan Hennebold quit working for the State Tax Commission. All finding of facts and orders were made without a presiding officer who had heard the testimony and been present at any preceding. Although Utah Code 63-46b-2(1)(h)(ii) allows "an agency to substitute one presiding officer for another during any proceeding." it is only, "If fairness to the parties is not compromised". In this case the fairness was greatly compromised because "the presiding officer " could not "use his experience, technical competence, and specialized knowledge to evaluate the evidence" this evaluation of the evidence was made a year later by someone who had not even been at the hearing.

Record showing issues preserved: See Supplemental Record of Remanded Proceedings The State Tax Commission did not even have, in it's record, the Post-hearing brief of either party. (Also see Exhibit "D" Letter to Gail Reich, ALJ)

STATEMENT OF THE CASE

The Petitioner has once been before the Utah State Supreme Court and they saw that the amount being asked for by the State Tax Commission was "significantly inflated and was not based on realistic evaluation of evidence" . They also ruled that "The Code imposed a tax on a Utah resident's federal taxable income with certain adjustments." Jensen v State Tax Com'n 835 P.2d 965 (Utah 1992) The court then ordered, "On remand, the Commission must determine how much, if any, of the yearly amounts computed would constitute adjusted gross income as defined and then adjust the deficiency accordingly" In compliance with this, Alan Hennebold, Administrative Law Judge, ordered, in his Prehearing Order, "The Commission will accept evidence regarding both Petitioner's gross income and appropriate deductions necessary to arrive at a determination of Petitioner's taxable income." Even though the Collection Division objected to this (see Record of Remanded Proceedings page 126) the Administrative Law Judge upheld his ruling (see "Order Denying Motion to Reconsider Prehearing Order" page 124 of Record of Remanded Proceedings). On the 8th of Sept. 1993 the hearing was held and evidence was entered showing what the IRS had determined as "gross income" and on the 10th of Sept. 1993 written Closing Statement was sent to Alan Hennebold. (see Supplemental Record of Remanded Proceedings pages 25a to 32a). Subsequent to this the IRS has made some adjustments and has had prepared by Revenue Agent Clyde J. Hayes of the Audit Dept. Income Tax Returns for the years 1986 to 1994. This filing of 1040's shows that with certain adjustments as used on the Utah form TC-40 (also filed with the STC-See Exhibit A) the Petitioner owes to Utah State Tax Com'n, \$99.28 for 1987, \$4279.00 for 1988, \$7378.83 for 1989 and for all other years there was no tax owed. This does not include penalties or interest, nor payments that have been made or credit for assets taken and sold (see Exhibit B). Even though Petitioner has made offers to make settlement for what the tax should be based upon my federal taxable income the Collection Division has refused (see Exhibit C).

COURSE OF THE PROCEEDINGS

1. In 1977 Michael & Karen Jensen filed a federal 1040 tax form showing a "federal taxable income" of a negative three hundred forty dollars (\$-340.00).
2. That year both Michael & Karen ceased to be employees.
3. In 1978 Michael filed federal & state returns that were "unacceptable".
4. On October 29, 1980 a Elburn Kenison, Auditor (STC) wrote saying "We are unable to process the Income tax" for 1978.
5. On Nov. 25, 1980 Michael responded by letter. Stating that "...since the state has elected to tie it's tax laws to the federal tax laws..." I am not required to file for 1978. "Acknowledgment of this status will be implied if I do not hear from you within 30 days".
6. On March 8, 1984 a Kenneth L. Rodahl, Compliance Auditor (STC) wrote to Michael & asking "Will you help us please?"
7. On March 14, 1984 Michael responded "The IRS has not determined any "federal taxable income" for the years in question. If I have no "federal taxable income" can I have a "state taxable income"?", "If I do not hear from you within the next 10 days you will forfeit any claim you may have against me."
8. On March 29, 1984 Michael received a letter from Kenneth L. Rodahl asking "Please...support your position that you claim you are not required to file federal or state returns."
9. On April 16, 1984 a letter from Michael was sent explaining my position and ending "if you have any information or evidence about me that would convince you that I must file in Utah please send me a copy within twenty (20) days, so that I will not be negligent. I am relying in good faith, as in the past, that failure to give any legal reason objecting to my position is acknowledgment of such."
10. There was no further action taken for over 6 years.
11. Then on June 8, 1990 Karen was served a "Statutory Notice" for \$16,608.00 and "Declaration of taxes in Jeopardy" and "Execution" and "Praecipe" as her car was taken at gun point. She was also given a "Warrant for Delinquent tax" and Isuzu

- Trooper that Michael was a lien holder on taken.
12. On July 6, 1990 Michael & Karen each filed a "Petition for Redetermination" with STC.
 13. On Sept. 5, 1990, at the hearing, an amended "Statutory Notice" for \$344,419.00 was given. 14. The Hearing was postponed.
 15. On Sept. 28, 1990 the petition was heard by a hearing officer, Joseph G. Linford.
 16. On Oct. 15, 1990 Respondent's Post-Hearing Brief was filed.
 17. On Oct. 26, 1990 Petitioner's Post-hearing Brief was filed.
 18. On March 8, 1991 a FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION was issued by the Utah State Tax Commission.
 19. On April 8, 1991 a Petition for Writ of Review was filed with the Supreme Court of Utah.
 20. On June 23, 1992 The Utah State Supreme Court issued it's Opinion in which it ordered;
 - A. "The Assessment against Mrs. Jensen must therefore be vacated."
 - B. "On remand, the Commission must determine how much, if any, of the yearly amounts computed would constitute adjusted gross income as defined and then adjust the deficiency accordingly."
 21. On Nov. 19, 1992 Prehearing was held by Alan Hennebold, ALJ.
 22. On Nov. 30, 1992 Proposed Prehearing Order.
 23. On May 5, 1993 We come to tentative agreement and Michael pays \$452.95.
 24. On June 4, 1993 Change tentative agreement and send new proposed settlement.
 25. On June 16, 1993 Hearing was held by Alan Hennebold, ALJ, Michael enters into the record new facts now available from the IRS. **(Record of this hearing cannot be found.)**
 26. On Sept. 8, 1993 Hearing was held by Alan Hennebold, ALJ (Transcript of Hearing)
 27. On Sept. 10, 1993 Michael filed Post-Hearing Brief with Alan Hennebold, ALJ in letter form as requested.
 28. On Oct. 22, 1993 Respondents's file Post-Hearing Brief.

29. **On Jan.1, 1994 Alan Hennebold, ALJ quits working for State Tax Commission with out forwarding post hearing briefs or making recommendations to the Commission.**
30. On Aug 9, 1994 Request to Gail Reich, ALJ that parties be allowed to make "proposed findings and conclusions to aid the Commission in resolving this case." (See Exhibit "D")
31. On Aug 30, 1994 Collection Division rejects settlement offer "for the amount proven by the IRS".
32. On Sept. 30 1994, Findings of Fact, Conclusions of Law and Final Decision, by State Tax Commission.
33. On Oct 10, 1994, Petitioner's Request for Reconsideration. **(lost from Record)**
34. On Oct. 20, 1994 Respondent's Motion for Amendment of Decision.
35. On Nov. 22, 1994 Amended Order, by State Tax Commission.
36. On Dec. 2, 1994 Petitioner's Amended Request for Reconsideration.
37. On Jan. 6, 1995 Order, by State Tax Commission.
38. On Jan 23, 1995 Petition for Writ of Review filed with Utah Supreme Court.
39. On Feb 9, 1995 Docketing Statement filed with Utah Supreme Court.
40. On May 5, 1995 poured-over to Court of Appeals.
41. On May 16, 1995 Sua Sponte Motion for Summary Disposition
42. On June 3, 1995 **Utah State Tax Commission sold 1990 Isuzu Trooper.**
43. On Aug 9, 1995 Order by Court of Appeals "plenary presentation and consideration of the case" will be had.

STATEMENT OF THE FACTS

1. This case was before the State Tax Commission by way of remand from the Supreme Court of the State of Utah. Jensen v State Tax Com'n 835 P.2d 965 (Utah 1992)

A. "Jensens argue that the Commission's finding lacks substantial evidence to support it. We agree."

B. "... we will sustain the Commission's finding if supported by substantial evidence when viewed in light of the whole record."

C. "On remand, the Commission must determine how much, if any, of the yearly amounts computed would constitute adjusted gross income as defined and then adjust the deficiency accordingly. (2)

D. The Supreme Court gives indication as to how this might be done in note (2) "There was evidence of how much gross profit would be derived from sales at Sound Concepts. McKinley Oswald testified in the hearing before the Commission that in February 1990, the month after the business was purchased, his net profit was \$3,879. Whether this figure represents a before- or after-tax profit, however, is not clear.", in the hearing of 28 Sept. 1990 on page 15 Mr. Oswald said "February was a total of \$23,453 in gross sales". This was a before tax net profit.

2. The Collection Division made no effort even to look at the Supreme Court suggestion. When asked about this in the hearing on 8 Sept. 1993. page 80

"Q. Did you take any calculations to see how much the relationship between adjusted and gross was in this case.?

(Ms. Milligan) A.- No.

Also see pages 82 and 83 where court asked her further about this approach.

3. The Collection Division did not make a new assessment as directed by the Supreme Court but on the basis of a feeling that might take into account "unknowns" they chose to stay with the "guesstimate" that the Supreme Court had said "lacks

substantial evidence to support it "

(Ms Milligan)The Witness "The guesstimate, I feel better about because it may include the unknowns that we simply don't know about" (see Transcript of Hearing Sept 8, 1993 page 64)

4. On Jan 1, 1994 Alan Hennebold, ALJ quits working for State Tax Commission without forwarding post hearing briefs or making recommendations to the Commission

5. On Feb 7 1994 Jensens filed Utah state tax returns for the years 1986 to 1994 based on Federal returns prepared by the IRS (Exhibit A)

6. On June 3, 1995 Utah State Tax Commission sold 1990 Isuzu Trooper

SUMMARY OF ARGUMENTS

POINT I. Petitioner argues that amounts arrived at are wrong. That they are based upon a "guesstimate" of someone who was not called to testify, but collections officers used as the basis for the year 1988. Their decision to stay with this unsupported figure was "just to account for the unknowns". 1. The record will show that there was testimony given that would give a much closer amount if taken into account. 2. The record will show a growth trend that should be taken into account for determining amounts for which direct testimony was not given. 3. That new information from the IRS gives us the most accurate and comprehensive information which should be used for the years in question.

POINT II. Petitioner argues that the State Tax Commission should have made a decision on, whether the vehicle taken, because Petitioner was a lien holder, was proper. The actions of the Commission to sell the vehicle before the commission's decision was final was a violation of due process and in violation of the rules that the State Tax Commission must follow.

POINT III. Petitioner argues that the problems in POINT I & II came about because the commission failed to follow the prescribed administrative rule, in that the Presiding Officer who was at the hearing was not the one to make the recommendations and the Commission proceeded in making it's decision without the full record.

ARGUMENTS

POINT I - THE STATE TAX COMMISSION'S FINDING LACKS SUBSTANTIAL EVIDENCE TO SUPPORT IT WHEN VIEWED IN LIGHT OF THE WHOLE RECORD.

1. Alan Hennebold, Administrative Law Judge (ALJ), described this case when he said "**This is an odd animal.**" Transcript of Hearing September 8, 1993 Page 22. in so saying he brought to our attention that this case did not come before him in the normal way, but was there by way of Remand from the Supreme Court of the State of Utah. They had already ruled that the assessments made in the original proceedings were wrong and had to be redone. A complete copy of this decision by the Supreme Court, know as Michael K. and Karen Jensen, Petitioners, v State Tax Commission, Respondent, Cited as 835 P.2d 965 (Utah 1992) is in Supplemental Record of Remanded Proceedings pages 15a to 24a. This case becomes the governing law for this case.

"In essence, the Jensens argue that the Commission's finding lacks substantial evidence to support it. We agree." Jensen v State Tax Com'n 835 P.2d 970 (Utah 1992)

They continue by saying.

"Because the amount of a tax deficiency is primarily a question of fact, we will sustain the Commission's finding if supported by substantial evidence when viewed in light of the whole record." Although the amounts of Mr. Jensen's yearly adjusted gross income assessed by the Commission appears similar to the figures obtained by the testimony for the months following the sale of Sound Concepts, those figures pertained to gross *sales*, not for gross *profit* (i.e., sales less expenses). The Code assesses income tax only on adjusted gross

income, which is defined as all nonexempt income less allowable deductions. The amount of the tax deficiency, therefore, is significantly inflated and not based on a realistic evaluation of the evidence. Thus, the Commission's finding is not supported by substantial evidence. On remand, the Commission must determine how much, if any, of the yearly amounts computed would constitute adjusted gross income as defined and then adjust the deficiency accordingly.

Jensen v State Tax Com'n 835 P.2d 970 & 971 (Utah 1992)

Jensen expressed his intent to comply with the law and the Court's ruling, when he stated in the Hearing of Sept. 8, 1993, "...I've read the Supreme Court's decision and the Supreme Court said that what you guys ruled initially was wrong and remanded it back for you to correct it, based on the evidence. And if that's been done and it's relative to all the evidence that you have before you, I have no arguments and I'll try and pay for it, as I've already stated." (see: Transcript of Hearing September 8, 1993 Page 6 & 7.

A review of the record will show that the Collection Division had no intention of using either the evidence before them or any of the information that was provided to them during the discovery period.

First the court asked the same question

"THE COURT: Well, I think that my question--...--that we're both wondering, whether the Collection Division has its own preliminary opinion of income which the parties may agree to, thereby eliminating the need for this hearing." (see: Transcript of Hearing September 8, 1993 Page 6 & 7.)

We get the beginning of the answer later on;

"THE COURT: Wait. And if he (Mr. Jensen) doesn't do anything, what's the assessment?

MR. McCARREY: The assessment would probably remain, .." (see: Transcript of Hearing September 8, 1993 Page 21.)

We see from the record that in fact they continued to use the same unsupported information that was rejected by the Supreme Court.

"Q. (by Mr. Jensen) Yes. What information do you have concerning gross income for 1988?

A. (Ms. Milligan) It was a projected figure used -- taken from testimony from an individual who worked with you for a few months prior to the sale of your business. We took that testimony and projected it using the Consumer Price Index..."

Q. Okay. And who was that individual?

A. A gentleman named Gem Morris. (see: Transcript of Hearing September 8, 1993 Page 53)

This is exactly what they did the first time. To find out if other information was used the question was asked two more times. Q. (Mr. Jensen) Okay. Now, if I understand what you've testified before us, that you've used the information based on Jim (Gem) Morris for your basic determination: is that correct?

A. (Ms. Milligan) Yes. (see: Transcript of Hearing September 8, 1993 Page 59)

The Witness: (Ms. Milligan) "You know, that's why I'm saying, "Hurry up, guesstimate." Yeah, guesstimate, yes. ... The guesstimate, I feel better about because it may include the unknowns that we simply don't know about..." (see: Transcript of Hearing September 8, 1993 Page 63 & 64)

So now we get to the basis of their determination 1. they "feel better about" it. and 2. "it may include the unknowns". Just to make sure we checked.

MR. JENSEN: Okay?

THE WITNESS: (Ms. Milligan) That was our basis for staying with the estimate, even after this information was provided, is **just to account for the unknowns.**"

(see: Transcript of Hearing September 8, 1993 Page 118) also (see: Record of Remanded Proceedings, Page 19 for Gem Morris's description of what he told Ms. Milligan NOTE: Although counsel for the respondent would like you to believe the Court refused to accept this letter into evidence it did not make such a ruling and accept the letter of Gem Morris. See Transcript of Hearing

September 8, 1993 Page 118)

The Supreme Court has already ruled on this type of conduct by the Tax Commission in Boston First Nat. v. Salt Lake City. Bd. 799 P.2d 1163 (Utah 1990) Page 1166 "[4] Nowhere in the Utah Constitution or Utah Code Annotated does the legislature give the Tax Commission the unbridled discretion to make findings of fact beyond the scope of what is presented in the hearings. ... the agency's decision must rest upon some sound evidentiary basis, not a creation of fiat."

Next we look to the record to see if the implied suggestion given in foot note (2) was used.

(2) "There was evidence of how much gross profit would be derived from sales at Sound Concepts. McKinley Oswald testified in the hearing before the Commission that in February 1990, the month after the business was purchased, his net profit was \$3,879. Whether this figure represents a before- or after-tax profit, however, is not clear." Jensen v State Tax Com'n 835 P.2d 971 (Utah 1992)

This note raised two question; 1. What were the Gross sales for that month? and 2. Was this a before or after-tax profit. The record can answer both of them .1. in the hearing of 28 Sept. 1990 on page 15 Mr. Oswald said "February was a total of \$23,453 in gross sales" and 2. "MR. JENSEN: It is my understanding from conversation with Mac Oswald that that was before tax; that based on that, he would pay taxes." (see:Transcript of Hearing September 8, 1993 Page 118) After a discussion about the figures, the question was asked:

Q. (Mr. Jensen) Did you take any calculations to see how much the relationship between adjusted and gross was in his case?

A. (Ms. Milligan) No. (see: Transcript of Hearing September 8, 1993 Page 80)

Then the court stepped in to clarify the point:

THE COURT: Well, just a minute. Aren't you suggesting that you use the Oswald February ratio of gross income to gross profit and use the ratio to determine expenses and so forth?

MR. JENSEN: Yes, that's exactly what I'm suggesting.

THE COURT: Do you understand that concept, Ms. Milligan?

THE WITNESS: I don't agree with it, but I understand. (see: Transcript of Hearing September 8, 1993 Page 83)

Again because Ms. Milligan "didn't agree with" the facts that were before her, she just ignored them.

This is how the base figure for the year 1988 was arrived at, by "feelings", "just to account for the unknowns" and I "didn't agree with" suggestions from the Supreme Court. We must ask ourselves; "Does the record show that the Commission's findings now are based on substantial evidence ?" The answer is a resounding NO!

In Simpkins v. State Banking Department, 45 Ariz. 186, 42 P.2d 47 (1935). A workmen's compensation award was denied on the ground that the claimant's injury did not arise out of the course of his employment. In addition to the evidence offered at the hearing, the commission had before it the confidential reports of its own special examiners, which the claimant and his attorneys were not allowed to see. Said the court: "...If it appears that, in order to sustain a finding of the commission made at a rehearing, it is necessary that we resort to such confidential reports, we must hold that the finding would not be sustained by the evidence."

2. The Collection Division then took this base year and came up with the amount for all the rest of the years (1987-1978). The record will show that no attempt was made to look at, or analyze any of the information it had in the record.

On page 30a of the Supplemental Record of Remanded Proceedings is a chart that takes all the amounts brought forth in the 1st Hearing (Sept. 28, 1990) adds them together and then plots them by year. When asked if the Collection Division had done anything like this we find that it was used only to back up the fact that income exceeded

the normal filing requirements

"Q (Mr Jensen) Okay Did you calculate what they had said on a yearly basis?

A (Ms Milligan) "The evidence that they (Jefferson Institute by Steve White, Ledbetter International by Bill Cope, and Mac Oswald for Sound Concepts) provided was for different periods and I looked at that in relation to the guess--I didn't do a statistical analysis, if that's what you're asking, no

Q (Mr Jensen) Okay Did you use their information in any way in making your determination?

A (Ms Milligan) To back up the fact that you did have income that exceeded the normal filing requirements and made that a part of --this would be part of the estimate audit that was done That's about as far as it went " (see Transcript of Hearing September 8, 1993 Page 65 & 66)

Next the chart show Gross Sales from the IRS

"THE COURT The question is just whether you did use these figures to evaluate your previous computations

THE WITNESS (Ms Milligan) No, I haven't, Your Honer " (see Transcript of Hearing September 8, 1993 Page 72)

The Court continues

"THE COURT Well, actually, I am interested in this line of questioning, because I would like to know what the reasoning process was " (see Transcript of Hearing September 8, 1993 Page 73)

Then we find out what she did

"THE WITNESS (Ms Milligan) Right It is based entirely on the Consumer Price Index

THE COURT I see So, it makes no attempt to adjust for business success -- a particular business's success or failures, it just applies this national standards--

THE WITNESS (Ms Milligan) Straight across the board, pretty much " (see Transcript of Hearing September 8, 1993 Page 75)

So even though there is evidence from two totally different sources showing what the

growth of total sales was over a four year period (1984 to 1988) no effort was made to use this substantial evidence, they used a national standard. This is obviously wrong in this case.

3. Did the State Tax Commission rely upon a secret witness, whose testimony is not part of the record and was not subject to cross examination.? The answer to this question is beyond doubt YES!

Utah Code Ann. 63-46b-8(1)(d) "The presiding officer shall afford to all parties the opportunity to ...conduct cross-examination, and submit rebuttal evidence."

As we reviewed in #1, Ms. Milligan's repeated statements that the testimony of Gem Morris was used as the sole basis for determining the gross income for the period 1988. Now if we look at the documents prepared by her we again see that "Gross income as estimated per witness testimony" See Record of Remanded Proceedings page 33, & see Memorandum in Support of Summary Affirmance page 4 note(2).

In a long standing case that is on point we find: The Board, in a workmen's compensation case, felt that the evidence bearing upon the circumstances of the alleged injury was so in conflict that it was unable to decide "where the preponderance lies upon the material questions in the case." It therefore appointed a special agent "to make an examination into all the various phases of this case, from any and all sources of evidence obtainable." This the agent did by procuring statements from six apparently credible and disinterested witnesses. The Board decided the case in accordance with these statements. *Held, the procedure was objectionable. The employer had no opportunity to know of the investigator or of his report, or to be present for the purpose of examining the persons from whom statements were taken.* Bereda Manufacturing Company v Industrial Board, 275 Ill. 514, 114 N.E. 275 (1916)

Even though all the Schedules that are part of the Amended Order of State Tax Commission are dependant upon this one figure, it is by someone who was never call as a witness, who "even though available, was not present at the hearing" (see Response to Petitioner's Motion to Supplement Record). The failure to bring forth this witness so that he could be cross-examined should invalidate the use of the so called "Hurry up,

guesstimate".

4. Did the State Tax Commission fail to take into consideration substantial evidence that was available to them, when they refused to accept IRS records or procure them when they knew they were available?

Utah Code 59-10-102(1) ...a tax measured by the amount of his "taxable income" for such year, as determined for federal income tax purposes,...

Utah code has set the standard for us to use, despite the substantial evidence provided by the IRS (see Record of Remanded Proceedings Pages 14, 15, 16, 17, & 18.) The Collection Division has refused to use any of it. (see Exhibit "C" Letter from John C. McCarrey)

We have also enclosed copies of Tax Returns prepared by the IRS by Revenue Agent Clyde J. Hayes of the Audit Dept. Income. Tax Returns for the years 1986 to 1994. This filing of 1040's shows that with certain adjustments as used on the Utah form TC-40 (also filed with the STC-See Exhibit A) the Petitioner owes, to Utah State Tax Com'n, \$99.28 for 1987, \$4279.00 for 1988, \$7378.83 for 1989 and for all other years there was no tax owed. All information should be made at least part of the basis for the assessments. It appears as if they have chosen to punish me in a separate way by escalating, out of the realm of reality, the initial amounts.

POINT II - THE STATE TAX COMMISSION HAS NOT DECIDED ALL OF
THE ISSUES REQUIRING RESOLUTION.

1. Did the State Tax Commission fail to make a determination on seized vehicle?

Utah Code 63-46b-16(4)(c) "the agency has not decided all of the issues requiring resolution;"

"MR. JENSEN: That vehicle that he was talking about --

THE COURT: It doesn't matter.

MR. JENSEN: Well, it does, because they seized it and it matters.

THE COURT: This hearing is limited to the determination of income for the

audit period,

MR. JENSEN: Isn't it also to determine how much tax I owe?

THE COURT: Yes.

MR. JENSEN: And if they've taken a vehicle, doesn't that reflect either as a credit against my tax, if it's my vehicle, or it should be returned if it's not my vehicle?

THE COURT: Well, if that's a problem, it's not one that I'm advised exists--

MR. JENSEN: Okay, that's why I'm bringing it up.

THE COURT: and I'm not going to decide that issue, because you didn't tell me I had to.

MR. JENSEN: Who's going to decide it?

THE COURT: Well, maybe it will be me later, but it's not going to be here today."

As it happened, Alan Hennebold, ALJ quite working for the State Tax Commission and this issue never did get resolved. (See Transcript of Hearing September 8, 1993 Pages 114 & 115)

2. On the 3rd day of June, 1995 the Utah State Tax Commission sold the seized vehicle at auction. (see Exhibit "B" Notice of Sale & Title)

Utah Code 59-1-703(8)

When a jeopardy assessment is made, the property seized for the collection of the tax may not be sold until a notice of deficiency is issued and the time for filing a petition for redetermination has expired. If a petition for redetermination is filed the property may not be sold until the commission's decision on the petition becomes final,..."

Utah Code 59-1-504 Time determination final.

The action of the commission on the taxpayer's petition for redetermination of deficiency shall be final 30 days after the date of mailing of the commission's notice of agency action. All tax, interest, and penalties are due 30 days from the date of mailing,

unless the taxpayer seeks judicial review

When I appeared at the sale to object I was told, by two police officers, that I would be arrested if I objected on the recorded record. This is after 5 year of holding the vehicle, would a few more days have mattered?

POINT III - THE STATE TAX COMMISSION HAS FAILED TO FOLLOW
PRESCRIBED PROCEDURE

1. Did the State Tax Commission follow the prescribed procedure in this case.? MUST THE ONE WHO HEARS BE THE ONE WHO DECIDES? The facts in this case show that Alan Hennebold, Administrative Law Judge was the Presiding Officer in all the hearings held for this matter and that post hearing documents were sent to him. Utah law (see Administrative Procedures Act 63-46b-10) requires that the presiding officer "within a reasonable time after the hearing or after the filing of any post hearing papers... shall sign and issue ;

(a) a statement of the presiding officers's finding of fact based exclusively on the evidence of the record in the adjudicative proceedings or on facts officially noted;

(b) a statement of the presiding officer's conclusions of law; and

(c) a statement of the reasons for the presiding officer's decision,"

The record shows that this was not done.

In United States Supreme Court had this same question presented in United States ex rel. Ohm v. Perkins, 79 F.(2d) 533 (1935) In a deportation proceeding the hearing was held before Inspector "C", who saw and heard the witnesses, but Inspector "M", who was not present at the hearing, made the report of the case to the Secretary, Recommending that the alien be deported. The Department of Labor had rule providing that at the close of the hearing the record was to be forwarded, together with "the findings and conclusions of the examining officer." It was contended that he was not given a fair hearing because of failure to comply with this rule. *Held*, order reversed.

"Inspector "C", who heard the witnesses, was in a better position to judge the credibility of their testimony than one who has not heard and did not have the opportunity to see the witness...The Secretary of Labor had no opportunity to see the the witnesses and should therefore have had the benefit of the findings and conclusions of the inspector who presided at the hearing....the failure to follow this rule resulted in an unfair hearing.

The United States Supreme Court also looked at the Question of: THE NEED OF A STATEMENT OF PROPOSED FINDINGS AND CONCLUSIONS, in Morgan v. United States 304 U.S. 1 (1937). *Held*, As the hearing was fatally defective, the order to the Secretary was invalid. Reversed. In the opinion of the Court they stated "The maintenance of proper standards on the part of administrative agencies in the performance of their quasi-judicial functions is of the highest importance and in no way cripples or embarrasses the exercise of their appropriate authority. On the contrary, it is in their manifest interest. For, as we said at the outset, if these multiplying agencies deemed to be necessary in our complex society are to serve the purposes for which they are created and endowed with vested powers, they must accredit themselves by acting in accordance with the cherished judicial tradition embodying the basic concepts of fair play."

Petitioner argues that the problems in POINT I & II came about because the commission failed to follow the prescribed administrative rule, in that the Presiding Officer who was at the hearing was not the one to make the recommendations and the Commission proceeded in making its decision without the full record. The State Tax Commission did not even have, in it's record, the Post-hearing brief of either party.

CONCLUSION

The statutes and rules as properly applied to the facts and circumstances of the instant case, as outlined in this Brief, prove that the State Tax Commission acted improperly and erred in "Findings of Facts, Conclusions of Law, and Final decision" and "Order", and in its confiscation and sale of property.

Wherefore, Petitioners ask this Court of Appeals to reverse the decision of the State Tax Commission, to award damages for loss of use of sold property, to have all Warrants for Taxes removed, to award costs and fees of this action, and other appropriate fees and damage against the State Tax Commission as this court may see fit.

Dated this 18 day of Sept. 1995


MICHAEL K. JENSEN



UTAH RESIDENT LONG FORM
INDIVIDUAL INCOME TAX RETURN

Exhibit "A"

For the year ending December 31 1986 or other taxable year
beginning _____ 19 _____ ending _____, 19 _____

1986
FORM TC-40

ATTACH CHECK HERE

STATE SEAL

ATTACH STATE COPY OF FORM W-2 ON BACK OF RETURN, BE

▲

Use label otherwise type or print in black or blue ink	Name (if joint return give first names and initials of both) MICHAEL K & KAREN		Last name JENSEN		Your social security number 528 72 6088	
	Present home address (Number and street including apartment number or rural route) HCR #315				Spouse's social security number	
	City town or post office GARRISON		County MILLARD	State and ZIP Code UTAH 84728		Occupation

1. FILING STATUS — Check only one		2. EXEMPTIONS		Enter number of boxes checked 2A. 2	3. ELECTION CAMPAIGN FUND — Check box indicating (1) party to which you wish to make a \$1 contribution or, (2) no contribution. Checking box will not increase tax or reduce refund.	
A <input type="checkbox"/> Single, except head of household B <input type="checkbox"/> Head of Household — Enter name of qualifying child/dependent C <input checked="" type="checkbox"/> Married filing joint return D <input type="checkbox"/> Married filing separately Give spouse's social security number in heading above and enter spouse's full name here		Regular 65 or over Blind Yourself <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Spouse <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Number of dependent children who lived with you 2B. 6 Number of other dependents 2C. 0 TOTAL EXEMPTIONS CLAIMED 2D. 8			Democrat <input type="checkbox"/> <input type="checkbox"/> Libertarian <input type="checkbox"/> <input type="checkbox"/> Republican <input type="checkbox"/> <input type="checkbox"/> No Contribution <input type="checkbox"/> <input type="checkbox"/>	

4. Federal Return: (Check type of return filed. Attach complete copy with all schedules) <input checked="" type="checkbox"/> Form 1040 <input type="checkbox"/> Form 1040 A <input type="checkbox"/> Form 1040 EZ	
5. Adjusted Gross Income (from federal return — see instructions for line 5) 5 5970	
6. Deductions: Check type of deduction being used on state return — CHECK ONLY ONE <input type="checkbox"/> (A) Itemized Deductions (amount shown on line 24 of federal Schedule A) OR <input checked="" type="checkbox"/> (B) Standard Deduction (see instructions for line 6B to determine correct amount)	
7. Exemptions (total exemptions claimed on line 2D times \$750)	
8. Federal Income Tax Determined for the Same Period (see instructions for line 8)	
9. Interest from U.S. Government Obligations (see instructions for line 9)	
10. Retirement Income (complete Schedule B on back of form)	
11. State Tax Refund (if included as income on federal return)	
12. Adoption, Railroad Retirement, Indian Income or Other Deductions (see instructions for line 12)	
13. Total Exemptions and Deductions (add lines 6 through 12) 13 7300	
14. Total Income Less Exemptions and Deductions (line 5 less line 13) 14 (1330)	
15. Add State Income Tax (amount shown on line 6 of federal Schedule A)	
16. Equitable, Lump Sum and Other Adjustments (see instructions attach explanation)	
17. Total Additions (add lines 15 and 16)	
18. Total Utah Taxable Income (add lines 14 and 17) 18 (1330)	
19. Income, Educational and Use Tax Due Income tax from rate schedules on back of return a 0 + 4% Educational Funding Tax Multiply box a by 4% (.04) b 0 + Use tax from worksheet on page 6 of instructions c 0 = 19 0	
20. Credit for Utah Income Tax Withheld (attach withholding forms)	
21. Credit for Income Taxes Paid to Another State (complete Schedule A on back of form)	
22. Credit for Utah Income Tax Prepaid	
23. Other Credits (complete Schedule C on back of form)	
24. Total Credits (add lines 20 through 23)	
25. Additional Tax Due — If line 19 is larger than line 24, subtract line 24 from line 19 and enter balance — PAY THIS AMOUNT ☹️ 25 0	
26. Refund — If line 24 is larger than line 19, subtract line 19 from line 24 and enter balance	
27. Utah Nongame Wildlife Fund. I wish to contribute <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 or \$ _____ (enter amount), or <input type="checkbox"/> I do not wish to contribute. Enter contribution amount on line 27 at right	
28. Net Refund — subtract line 27 from line 26. This amount will be refunded to you. Please allow 90 days for processing ☺️ 28 0	

Send return and payment to:	UTAH STATE TAX COMMISSION 160 EAST THIRD SOUTH SALT LAKE CITY, UTAH 84134-0200	OFFICIAL USE ONLY	ICR				UFA		P/A	A P P
-----------------------------	--	-------------------	-----	--	--	--	-----	--	-----	-------------

Under penalties of perjury, I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

SIGN
HERE

Your signature

Date

Preparer's signature (other than taxpayer)

Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address (and ZIP code)

Preparer's Emp. I

Resident Long Form Individual Income Tax Return

for the year ending Dec. 31, 1987, or other taxable year beginning _____, 19____ and ending _____, 19____.

UTAH
1987
FORM
TC-40

Use label. Otherwise, please type or print in black or blue ink.	If no label, enter your full name (first, middle initial, last). If married, also enter spouse's full name. <u>MICHAEL K. & KAREN JENSEN</u>			Your social security number <u>528 72 6088</u>	
	Present home address (number and street including apartment number or rural route) <u>HCR 315</u>			Spouse's social security number :	
	City, town or post office <u>GARRISON</u>	County (province) <u>MILLARD</u>	State and ZIP code (foreign country) <u>UTAH 84728</u>		Daytime telephone number

1. Filing Status

- a. Single 1a
- b. Head of household - enter name of qualifying child/dependent on line e. 1b
- c. Married filing joint return 1c ☒
- d. Married filing separate returns enter name of spouse on line e. 1d
- e. _____

2. Exemptions (see instructions)

- a. Yourself (enter "1") 2a 1
- b. Spouse (enter "1") 2b 1
- c. Other dependents claimed on federal return 2c 6
- d. Total exemptions (add 2a, 2b and 2c) 2d 8

*Enter "0" if you did not claim yourself on federal return.

3. Election Campaign Fund

- | | | |
|--------------------|----------------------------|--------------------------|
| | Yourself | Spouse |
| a. Democrat | <input type="checkbox"/> D | <input type="checkbox"/> |
| b. Republican | <input type="checkbox"/> R | <input type="checkbox"/> |
| c. No contribution | <input type="checkbox"/> N | <input type="checkbox"/> |

4. Federal adjusted gross income from federal return (see instructions) _____	•	4	<u>18,187</u>
5. Itemized or standard deduction claimed on federal return (see instructions) _____	•	5	<u>3760</u>
6. Personal exemptions (line 2d times \$1,425) _____	•	6	<u>11400</u>
7. State tax refund included in federal income _____	•	7	
8. U.S. Government interest included in federal income _____	•	8	
Retirement inc. from Sch. B on back - Over age 65? • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>	•	9	
... Adoption expenses, Indian income, railroad retirement _____	•	10	
11. Total (add lines 5, 6, 7, 8, 9 and 10) _____	•	11	<u>15160</u>
12. Deduct line 11 from line 4 _____	•	12	<u>3027</u>
13. State income tax deducted as itemized deduction on Federal Sch. A _____	•	13	
14. Entire amount of lump sum distribution shown on Federal form 4972 _____	•	14	
15. Total (add lines 13 and 14) _____	•	15	<u>0</u>
16. Utah taxable income (add lines 12 and 15) _____	•	16	<u>3027</u>
17. Utah tax (compute from Rate Schedules on back using amount on line 16) ---	•	17	<u>99</u>
18. Utah use tax (compute from worksheet on page 5 of booklet)-----	•	18	<u>28</u>
19. Tax Liability (add lines 17 and 18) _____	•	19	<u>99</u>
20. Utah income tax withheld (attach withholding forms) _____	•	20	
21. Credit for Utah income tax prepaid on forms TC-636 or TC-636A _____	•	21	
22. Credit for taxes paid to another state (from Schedule A on back of return)	•	22	
23. Other credits (from Schedule C on back of return) _____	•	23	
24. Total credits (add lines 20, 21, 22 and 23) _____	•	24	<u>0</u>
25. Additional tax due - if line 19 is larger than line 24, subtract line 24 from line 19. Enter and pay amount. •	•	25	<u>99</u>
26. Refund - if line 24 is larger than line 19, subtract line 19 from line 24 and enter balance _____	•	26	<u>28</u>
27. Utah Nongame Wildlife Fund - I wish to contribute <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> or \$_____ (enter amount)	•	27	
<input type="checkbox"/> I do not wish to contribute Enter contribution amount on line 27 at right _____	•	27	
28. Net refund - subtract line 27 from line 26. Check here if you want refund applied to next year's tax. • <input type="checkbox"/>	•	28	

Send return and payment to: Utah State Tax Commission,
160 East Third South, Salt Lake City, Utah 84134-0200

OFFICIAL
USE ONLY

ICR

UFA

APP

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Our signature

Date

Occupation

Spouse's Signature (if filing jointly, both MUST sign even if only one had income)

Date

Occupation

Paid preparer's signature, name and address

Date

Preparer's social security no

for the year ending Dec. 31, 1988, or other taxable year beginning _____, 19____ and ending _____, 19____.

UTAH
1988
FORM
TC-40

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) If married, also enter spouse's full name <u>MICHAEL K. & MAREN JENSEN</u>			Your social security number <u>528 72 6088</u>	
	Present home address (number and street including apartment number or rural route) <u>HGR #315</u>			Spouse's social security number :	
	City, town or post office <u>GARRISON</u>	County (province) <u>MILLARD</u>	State and ZIP code (foreign country) <u>NEB 68728</u>	Daytime telephone number	

ATTACH CHECK HERE

a. Single	1a	
b. Head of household - enter name of qualifying child/dependent on line e.	1b	
c. Married filing joint return	1c	X
d. Married filing separate returns enter name of spouse on line e.	1d	
e. _____		

a. Yourself (enter "1")*	2a	1
b. Spouse (enter "1") •	2b	1
c. Other dependents claimed on federal return	2c	6
d. Total exemptions (add 2a, 2b and 2c) •	2d	8

	Yourself		Spouse
a. American	<input type="checkbox"/>	A	<input type="checkbox"/>
b. Democrat	<input type="checkbox"/>	D	<input type="checkbox"/>
c. Libertarian	<input type="checkbox"/>	L	<input type="checkbox"/>
d. New Alliance	<input type="checkbox"/>	W	<input type="checkbox"/>
e. Republican	<input type="checkbox"/>	R	<input type="checkbox"/>
f. No contribution	<input type="checkbox"/>	N	<input type="checkbox"/>

4. Federal adjusted gross income from federal return (see instructions)	5	5000	7	82,283
5. Itemized or standard deduction claimed on federal return (see instructions)	6	11,696		
6. Personal exemptions (line 2d times \$1,462)	7	4,468		
7. 1/3 Federal tax liability on federal return (divide by 3)	8			
8. State tax refund included in federal income (include rebate)	9			
9. Interest from U.S. Government obligations included in federal income	10			
10. Retirement inc. from Sch. B on back - Over age 65? • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>	11			
11. Adoption expenses, Indian income, railroad retirement	12			
12. Total (add lines 5 through 11)	13			
13. Deduct line 12 from line 4	14			
14. State income tax deducted as itemized deduction on Federal Sch. A	15			
15. Entire amount of lump sum distribution shown on Federal form 4972	16			
16. Total (add lines 14 and 15)	17			
17. Utah taxable income (add lines 13 and 16)	18	4279	00	
18. Utah tax (from Tax Rate Schedules on back using amount on line 17)	19			
19. Utah use tax (compute from worksheet on page 5 of booklet)	20			
20. Voluntary contribution to assist homeless <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 or \$_____	21	4279	00	
21. Total tax and voluntary contribution to assist homeless (add lines 18 through 20)	22			
22. Utah income tax withheld (attach withholding forms)	23			
23. Credit for Utah income tax prepaid on forms TC-636, TC-636A or TC-546	24			
24. Credit for taxes paid to another state (from Schedule A on back of return)	25			
25. Other credits (from Schedule C on back of return)	26			
26. Total credits (add lines 22 through 25)	27	4279	00	
27. Additional tax due - if line 21 is larger than line 26, subtract line 26 from line 21. Enter and pay amount.	28			
28. Refund - if line 26 is larger than line 21, subtract line 21 from line 26 and enter balance	29			
29. Utah Nongame Wildlife Fund - I wish to contribute <input type="checkbox"/> \$1 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 or \$_____ (enter amount)	30			
30. Net refund - subtract line 29 from line 28. Check here if you want refund applied to next year's tax. <input type="checkbox"/>				

Send return and payment to: Utah State Tax Commission, 160 East Third South, Salt Lake City, Utah 84134-0200

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date _____

Occupation

Spouse's signature (if filing jointly, both MUST sign even if only one had income)

Date _____

Occupation

Paid preparer's signature, name and address

Date _____

Preparer's social security no

Resident Long Form Individual Income Tax Return

for the year ending Dec. 31, 1989, or other taxable year beginning
19 and ending 19

UTAH
19 89
FORM
TC-40

☐ Check if Amended

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) If married, also enter spouse's full name MICHAEL K & KAREN JENSEN		Your social security number 528 77 6088	
	Present home address (number and street including apartment number or rural route) HLR 315		Spouse's social security number	
	City, town or post office GALLISON	County (province) MILLARD	State and ZIP code (foreign country) UTAH 84728	
		Daytime telephone number ()		

1. Filing Status

- a. Single
- b. Head of household
- c. Married filing joint return
- d. Married filing separate return.

1a	
1b	
1c	<input checked="" type="checkbox"/>
1d	

If filing married joint or separate return, please enter spouse's social security number in the space provided above.

2. Exemptions

- a. Yourself (enter "1")
- b. Spouse (enter "1")
- c. Other dependents claimed on federal return
- d. Handicapped (See instructions)
- e. Total exemptions (add 2a, 2b, 2c and 2d)

2a	1
2b	1
2c	10
2d	
2e	8

3. Election Campaign Fund

	Yourself	Spouse
a. Democrat	<input type="checkbox"/>	<input type="checkbox"/>
b. Independent	<input type="checkbox"/>	<input type="checkbox"/>
c. Libertarian	<input type="checkbox"/>	<input type="checkbox"/>
d. Republican	<input type="checkbox"/>	<input type="checkbox"/>
e. No contribution	<input type="checkbox"/>	<input type="checkbox"/>

4. Federal adjusted gross income from federal return (see instructions)	4	137,975	
5. Itemized or standard deduction claimed on federal return (see instructions)	5	5,200	
6. Personal exemptions (line 2e times \$1,500)	6	12,000	
7. 1/2 Federal tax liability on federal return (see instructions)	7	15,385	
8. State tax refund included in federal income	8		
9. Interest from U.S. Government obligations included in federal income	9		
10. Retirement inc. from Sch. B on back - Over age 65? Self <input type="checkbox"/> Spouse <input type="checkbox"/>	10		
11. Adoption expenses, Indian income, R.R. retirement, Equitable adjustments	11		
12. Total (add lines 5 through 11)	12	32,585	
13. Deduct line 12 from line 4	13	105,390	
14. State income tax deducted as itemized deduction on Federal Sch. A	14		
15. Entire amount of lump sum distribution shown on federal form 4972	15		
16. Total (add lines 14 and 15)	16		
17. Utah taxable income (add lines 13 and 16)	17	105,390	
18. Utah tax (from Tax Schedules on page 12 of instruction booklet)	18	7,378	83
19. Utah use tax (compute from worksheet on pages 6 and 7 of booklet)	19		
20. Homeless contribution- I wish to contribute \$2, \$5, \$10, or other (enter)	20		
21. Total tax and voluntary contribution to assist homeless (add lines 18 through 20)	21	7,378	83
22. Utah income tax withheld (attach withholding forms)	22		
23. Credit for Utah income tax prepaid on forms TC-636, TC-636A or TC-546	23		
24. Credit for taxes paid to another state (from Schedule A on back of return)	24		
25. Other credits (from Schedule C on back of return)	25		
26. Total credits (add lines 22 through 25)	26		
27. Tax due - if line 21 is larger than line 26, subtract line 26 from line 21. Enter and pay amount	27	7,378	83
28. Refund - if line 26 is larger than line 21, subtract line 21 from line 26 and enter amount	28		
29. Utah Nongame Wildlife Fund - I wish to contribute \$1, \$5, \$10, or other (enter)	29		
30. Net refund - subtract line 29 from line 28. Check if you want	30		

Send return and payment to: Utah State Tax Commission, 160 East Third South, Salt Lake City, UT 84111

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Spouse's signature (if filing jointly, both MUST sign even if only one had income)

Paid preparer's signature, name and address

Date

Date

Date

Occupation

Occupation

Preparer's social security no

Resident Long Form Individual Income Tax Return

 for the year ending Dec. 31, 1990, or other taxable year beginning
 , 19 and ending , 19

 19 90
 FORM
 TC-40

☐ Check if Amended

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) If married, also enter spouse's full name MICHAEL K. & KAREN JENSEN			Your social security number 528 22 6086	
	Present home address (number and street including apartment number or rural route) HGR 315			Spouse's social security number	
	City, town or post office GARRISON	County (province) MILLARD	State and ZIP code (foreign country) UTAH 84728		Daytime telephone number ()

1. Filing Status

- a. Single
b. Head of household
c. Married filing joint return
d. Married filing separate return

1a	
1b	
1c	<input checked="" type="checkbox"/>
1d	

If filing married joint or separate return, please
enter spouse's social security number in the
space provided above.

2. Exemptions

- a. Yourself *
b. Spouse
c. Other dependents
claimed on federal return
d. Disabled
(See instructions)
e. Total exemptions
(add 2a, 2b, 2c and 2d) * Enter "0" if you did not claim yourself on federal return

2a	1
2b	1
2c	5
2d	
2e	7

3. Election Campaign Fund

- | Youself | Spouse |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

4. Federal adjusted gross income from federal return (see instructions)	4	28 266
5. Itemized or standard deduction claimed on federal return (see instructions)	5	5450
6. Personal exemptions (line 2e times \$1,538)	6	10766
7. 1/2 Federal tax liability on federal return (see instructions)	7	0
8. State tax refund included on line 10 of federal form 1040	8	
9. Interest from U.S. Government obligations included in federal income	9	
10. Retirement income (refer to instructions and Schedule B on back of return). Check the box if age 65 or over • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>	10	
11. Other Deductions - Check the appropriate boxes • <input type="checkbox"/> Adoption exp. <input type="checkbox"/> R.R. Retirement <input type="checkbox"/> Indian inc <input type="checkbox"/> Equitable adj.	11	
12. Total (add lines 5 through 11)	12	16216
13. Deduct line 12 from line 4	13	44482
14. State income tax deducted as itemized deduction on Federal Sch. A	14	
15. Entire amount of lump sum distribution shown on federal form 4972	15	
16. Total (add lines 14 and 15)	16	44482
17. Utah taxable income (add lines 13 and 16, if less than zero, enter zero)	17	44482
18. Utah tax (from Tax Schedules on page 12 of instruction booklet)	18	0
19. Utah use tax (compute from worksheet on pages 6 and 7 of booklet)	19	
20. Total check-off contributions from Schedule D on back of the return	20	
21. Previous refunds (applies to amended only, see instructions)	21	
22. Total tax and contributions (add lines 18 through 21)	22	0
23. Utah income tax withheld (attach withholding forms)	23	
24. Credit for Utah income tax prepaid	24	
25. Credit for taxes paid to another state (from Schedule A on back of return)	25	
26. Other credits (from Schedule C on back of return)	26	
27. Previous payments (applies to amended returns only, see instructions)	27	
28. Total credits (add lines 23 through 27)	28	
29. Tax due - if line 22 is larger than line 28, subtract line 28 from line 22	29	0
30. Penalty and interest paid (for extension, late filed or amended returns)	30	
31. Total amount paid with this return (add lines 29 and 30)	31	
32. Refund - if line 28 is larger than line 22, subtract 22 from 28. Check if you want total refund applied to next year's tax. <input type="checkbox"/>	32	

If paid preparer(s) filled out this return, please check this box ☐

PLEASE

- Verify Your Social Security Number(s)
- Recheck Your Math
- Sign Return on Back of Form
- Attach W-2 Form(s)
- Provide Daytime Telephone Number

Mail Your Return And Payment To:
Utah State Tax Commission, 160 East Third South
Salt Lake City, Utah 84134-0200



Office
Use Only

Resident Long Form Individual Income Tax Return

for the year ending Dec. 31, 1991, or other taxable year beginning
19__ and ending 19__

UTAH
1991
FORM
TC-40

☐ Check if Amended

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) If married, also enter spouse's full name MICHAEL K. & KAREN JENSSEN			Your social security number 528 77 6088	
	Present home address (number and street including apartment number or rural route) HCR 315			Spouse's social security number	
	City, town or post office GARLISON	County (province) MILLARD	State and ZIP code (foreign country) UTAH 84728		Daytime telephone number ()

1. Filing Status

- a. Single ☐
- b. Head of household ☐
- c. Married filing joint return ☒
- d. Married filing separate return ☐

If filing married joint or separate return, please enter spouse's social security number in the space provided above.

2. Exemptions (Enter number claimed from federal return)

- a. Yourself * ☐
- b. Spouse ☐
- c. Other dependents ☐
- d. Disabled (page 4) ☐
- e. Total exemptions ☐

*Enter "0" if you did not claim yourself on federal return

3. Election Campaign Fund

- | | Yourselves | Spouse | |
|-----------------|--------------------------|--------------------------|---|
| Democrat | <input type="checkbox"/> | <input type="checkbox"/> | 1 |
| Independent | <input type="checkbox"/> | <input type="checkbox"/> | 2 |
| Libertarian | <input type="checkbox"/> | <input type="checkbox"/> | 3 |
| Republican | <input type="checkbox"/> | <input type="checkbox"/> | 4 |
| No contribution | <input type="checkbox"/> | <input type="checkbox"/> | 5 |

(Checking a party does not change your tax or reduce your refund.)

4. Federal adjusted gross income from federal return (see instructions)	4	34117	5
5. Itemized or standard deduction claimed on federal return (see instructions)	5	5700	6
6. Personal exemptions (line 2e times \$1,613)	6	11291	7
7. 1/2 federal tax liability on federal return (see instructions)	7	0	8
8. State tax refund included on line 10 of federal form 1040	8		9
9. Interest from U.S. government obligations included in federal income	9		10
10. Retirement income (refer to instructions and Schedule B on back of return) Check the box if age 65 or over • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>	10		11
11. Other Deductions - Check the appropriate boxes • <input type="checkbox"/> Adoption exp. <input type="checkbox"/> R.R. Retirement <input type="checkbox"/> Indian inc <input type="checkbox"/> Equitable adj ...	11		12
12. Total (add lines 5 through 11)	12	16991	13
13. Deduct line 12 from line 4	13	20407	14
14. State income tax deducted as itemized deduction on Federal Sch. A	14		15
15. Entire amount of lump sum distribution shown on federal form 4972	15		16
16. Total (add lines 14 and 15)	16		17
17. Utah taxable income (add lines 13 and 16, if less than zero, enter zero)	17	20407	18
18. Utah tax (from Tax Schedules on page 12 of instruction booklet)	18	0	19
19. Utah use tax (compute from worksheet on page 6 of booklet)	19		20
20. Total check-off contributions from Schedule D on back of the return	20		21
21. Previous refunds (applies to amended only, see instructions)	21		22
22. Total tax and contributions (add lines 18 through 21)	22	0	23
23. Utah income tax withheld (attach withholding forms)	23		24
24. Credit for Utah income tax prepaid on forms TC-546 or TC-636	24		25
25. Credit for taxes paid to another state (from Schedule A on back of return)	25		26
26. Other credits (from Schedule C on back of return)	26		27
27. Previous payments (applies to amended returns only, see instructions)	27		28
28. Total credits (add lines 23 through 27)	28		29
29. Tax due - if line 22 is larger than line 28, subtract line 28 from line 22	29	0	30
30. Penalty and interest paid (for extension, late filed or amended returns)	30		31
31. Total amount paid with this return (add lines 29 and 30)	31		32
32. Refund - if line 28 is larger than line 22, subtract 22 from 28. Check if you want total refund applied to next year's tax. <input type="checkbox"/>	32		

If paid preparer(s) filled out this return, please check this box ☐

PLEASE

Mail your return and payment to:
Utah State Tax Commission, 160 East Third South
Salt Lake City, Utah 84134-0200

- Verify Your Social Security Number(s)
- Recheck Your Math
- Sign Return on Back of Form
- Attach W-2 and Other Withholding Forms

Office
Use Only

Resident Long Form
Individual Income Tax Return19 92
FORM
TC-40for the year ending Dec 31, 1992, or other taxable year beginning
19 and ending 19☐ Check if Amended☐ Check if NOL

Use label Otherwise, please type or print in black ink	If no label, enter your full name (first, middle initial, last) MICHAEL K. & KAREN JENSEN			Your social security number 528 72 6088	
	If a joint return, spouse's name (first, middle initial, last) ALL 315			Spouse's social security number	
	Present home address (number and street including apartment number or rural route) 600 HCR 315				
	City, town or post office GARRISON	County (province) MILWAUKEE	State and ZIP code (foreign country) UTAH 84728	Daytime telephone number ()	

1. Filing Status

- a ☐ Single
b ☐ Head of household
c ☒ Married filing joint return
d ☐ Married filing separate return

If filing married joint or separate return,
please enter spouse's social security number
in the space provided above.

2. Exemptions (Enter number claimed from federal return)

- a ☐ Yourself *
b ☐ Spouse
c ☒ 5 Other dependents
d ☐ Disabled (page 4)
e ☐ Total exemptions

*Enter '0' if you did not claim yourself on federal return

3. Election Campaign Fund

- | | Yourselves | Spouse | Yourselves | Spouse |
|----------------------|--------------------------|--------------------------|-----------------|--------------------------|
| American | <input type="checkbox"/> | <input type="checkbox"/> | Libertarian | <input type="checkbox"/> |
| Democratic | <input type="checkbox"/> | <input type="checkbox"/> | Republican | <input type="checkbox"/> |
| Independent | <input type="checkbox"/> | <input type="checkbox"/> | Populist | <input type="checkbox"/> |
| Independent American | <input type="checkbox"/> | <input type="checkbox"/> | No Contribution | <input type="checkbox"/> |

(Checking a party does not change your tax or reduce your refund)

- 4 Federal adjusted gross income from federal return (see instructions)
5 Itemized or standard deduction claimed on federal return (see instructions)
6 Personal exemptions (see instructions) **1725**
7 1/2 federal tax liability on federal return (see instructions)
8 State tax refund included on line 10 of federal form 1040
9 Interest from U S government obligations included in federal income
10 Retirement income (refer to instructions and Schedule B on back of return)
Check the box if age 65 or over • Self ☐ • Spouse ☐
11 Other Deductions - Check the appropriate boxes
☐ Adoption exp. ☐ R.R. Retirement ☐ Indian inc ☐ Equitable adj
12 Total (add lines 5 through 11)
13 Deduct line 12 from line 4
14 State income tax deducted as itemized deduction on federal Sch A
15 Entire amount of lump sum distribution shown on federal form 4972
16 Total (add lines 14 and 15)
17 Utah taxable income (add lines 13 and 16, if less than zero, enter zero)
18 Utah tax (from tax rate schedules on page 11 of instruction booklet)
19 Utah use tax (compute from worksheet on page 7 of booklet)
20 Total check-off contributions from Schedule D on back of the return
21 Previous refunds (applies to amended returns only, see instructions)
22 Total tax and contributions (add lines 18 through 21)
23 Utah income tax withheld (attach withholding forms)
24 Credit for Utah income tax prepaid on form TC 546
25 Credit for taxes paid to another state (from Schedule A on back of return)
26 Other credits (from Schedule C on back of return)
27 Previous payments (applies to amended returns only, see instructions)
28 Total credits (add lines 23 through 27)
29 Tax due - if line 22 is larger than line 28, subtract line 28 from line 22
30 Penalty and interest paid (for extension, late filed or amended returns)
31 Total amount paid with this return (add lines 29 and 30)
32 Refund - if line 28 is larger than line 22, subtract 22 from line 28, and enter balance

4	9911	5
5	5200	6
6	12075	7
7	0	8
8		9
9		10
10		11
11		12
12	17725	13
13	78647	14
14		15
15		16
16		17
17	78647	18
18		19
19		20
20		21
21		22
22		23
23		24
24		25
25		26
26		27
27		28
28		29
29		30
30		31
31		32

- 33 • ☐ Yes, I want my refund applied to my 1993 taxes. I understand that I will not receive a refund this year

If paid preparer(s) filled out this return, please check this box ☐

Mail your return and payment to Utah State Tax Commission, 160 East Third South, Salt Lake City, Utah 84134 0200

Office
Use Only

Resident Long Form Individual Income Tax Return

for the year ending Dec. 31, 1993, or other taxable year beginning
19 and ending 19

UTAH
19 93
FORM
TC-40

☐ Check if this is an
Amended return

See page 4 for "THE REASONS FOR
AMENDING" and enter the number in
this box.

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) MICHAEL K. JENSEN		Your social security number 528 72 6098	
	Spouse's name (first, middle initial, last) KAREN JENSEN		Spouse's social security number	
	Present home address (number and street including apartment number or rural route) HER 315			
	City, town or post office GARRISON	County (province) MILLARD	State and ZIP code (foreign country) UTAH 84728	Daytime telephone number ()

1. Filing Status

- a. ☐ Single
b. ☐ Head of household/qualifying widow(er)
c. ☒ Married filing joint return
d. ☐ Married filing separate return

If filing married joint or separate return, please enter
spouse's name and social security number in the
space provided above.

2. Exemptions (Enter number claimed from federal return)

- a. ☐ 1 Yourself *
b. ☐ 1 Spouse
c. ☐ 5 Other dependents
d. ☐ Disabled (page 5)
e. ☐ 7 Total number of exemptions

*Enter "0" if you did not claim yourself on federal return

3. Election Campaign Fund

- | | | | | | |
|-------------|---------------------------------------|--------------------------|-----------------|----------------------------|--------------------------|
| | Yourself | Spouse | | Yourself | Spouse |
| American | <input checked="" type="checkbox"/> A | <input type="checkbox"/> | Libertarian | <input type="checkbox"/> L | <input type="checkbox"/> |
| Democratic | <input type="checkbox"/> D | <input type="checkbox"/> | Republican | <input type="checkbox"/> R | <input type="checkbox"/> |
| Independent | <input type="checkbox"/> I | <input type="checkbox"/> | No Contribution | <input type="checkbox"/> N | <input type="checkbox"/> |
| Independent | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| American | <input type="checkbox"/> E | <input type="checkbox"/> | | | |

(Checking a party does not change your tax or reduce your refund)

4. Federal adjusted gross income from federal return (1040EZ line 4, 1040A line 16, or 1040 line 31)	4	5260
5. Itemized or standard deduction claimed on federal return (instructions, pg. 6)	5	6000
6. Personal exemptions (line 2e times \$1,763, unless your exemptions were limited on the federal form due to high income. If so, see instructions, pg. 6)	6	12341
7. 1/2 federal tax liability on federal return (see instructions, pg. 6)	7	0
8. State tax refund included on line 10 of federal form 1040	8	
9. Interest from U.S. government obligations (see instructions, pg. 6)	9	
10. Retirement income (refer to instructions and Schedule B on back of return) -- Check the box if age 65 or older • Self <input type="checkbox"/> • Spouse <input type="checkbox"/>	10	
11. Other Deductions (see instructions, pg. 7) - Check the appropriate boxes <input type="checkbox"/> Adoption exp. <input type="checkbox"/> R.R. Retirement <input type="checkbox"/> Indian inc. <input type="checkbox"/> Equitable adj.	11	
12. Total (add lines 5 through 11)	12	18341
13. Deduct line 12 from line 4	13	<13081>
14. State income tax deducted as itemized deduction on federal Sch. A	14	
15. Entire amount of lump sum distribution shown on federal form 4972	15	
16. Total additions to income (add lines 14 and 15)	16	
17. Utah taxable income (add lines 13 and 16, if less than zero, enter zero)	17	0
18. Utah tax (from tax calculations worksheets on page 13 of instruction booklet)	18	
19. Utah use tax (compute from worksheet on page 8 of booklet)	19	
20. Total check-off contributions from Schedule D on back of the return	20	
21. AMENDED RETURNS ONLY (previous refunds, see instructions, pg. 9)	21	
22. Total tax and contributions (add lines 18 through 21)	22	0
23. Utah income tax withheld (attach withholding forms)	23	
24. Credit for Utah income tax prepaid (see instructions, page 9)	24	
25. Credit for taxes paid to another state (from Schedule A on back of return)	25	
26. Other credits (from Schedule C line 11 on back of return)	26	
27. AMENDED RETURNS ONLY (previous payments, see instructions, pg. 11)	27	
28. Total credits (add lines 23 through 27)	28	
29. TAX DUE - If line 22 is larger than line 28, subtract line 28 from line 22. This is the amount you owe.	29	0
30. Penalty and interest paid (for extension, late filed or amended returns only)	30	
31. Total amount paid with this return (add lines 29 and 30)	31	
32. REFUND DUE - If line 28 is larger than line 22, subtract line 22 from line 28, and enter balance. This is the amount you overpaid.	32	

33. Apply my refund to my 1994 taxes. I understand that I will not receive a refund this year. ☐

Office
Use Only

If paid preparer(s) filled out this return, please check this box ☐

ATTACH CHECK, W-2 AND OTHER WITHHOLDING FORMS HERE

Utah State Tax Commission

Utah Resident Individual Income Tax Short Return

TC-40S

Rev. 10/94

This return is for the year ending Dec 31, 1994, or other taxable year beginning _____, 19____ and ending _____, 19____.

☐ AMENDED RETURN

Check this Box if you are amending this return.
Refer to Schedule B on the back.

Use label. Otherwise, please type or print in black ink.	If no label, enter your full name (first, middle initial, last) <u>MICHAEL K JENSEN</u>			Your social security number <u>528 72 6088</u>	
	Spouse's name (first, middle initial, last) <u>KAREN JENSEN</u>			Spouse's social security number	
	Present home address (number and street including apartment number or rural route) <u>HER 35</u>			Evening telephone number ()	
	City, town or post office <u>GALLUP</u>	County (province) <u>MILLARD</u>	State and ZIP code (foreign country) <u>UTAH 84728</u>	Daytime telephone number ()	

1 Filing Status (page 5)

- a. ☐ Single
b. ☐ Head of household/qualifying widow(er)
c. ☒ Married filing joint return
d. ☐ Married filing separate return

If filing married joint or separate return, please enter spouse's name and social security number in the space provided above.

2 Exemptions (Enter number claimed from federal return) (page 5)

- a. ☐ 1 Yourself *
b. ☐ 1 Spouse
c. ☐ 5 Other dependents
d. ☐ Disabled (see page 5)
e. ☐ 7 Total number of exemptions

*Enter "0" if you did not claim yourself on federal return

3 Election Campaign Fund (page 5)

- | | Yourselves | Spouse | | Yourselves | Spouse |
|----------------------|----------------------------|--------------------------|-----------------|----------------------------|--------------------------|
| American | <input type="checkbox"/> A | <input type="checkbox"/> | Libertarian | <input type="checkbox"/> L | <input type="checkbox"/> |
| Democratic | <input type="checkbox"/> D | <input type="checkbox"/> | Republican | <input type="checkbox"/> R | <input type="checkbox"/> |
| Independent | <input type="checkbox"/> I | <input type="checkbox"/> | No Contribution | <input type="checkbox"/> N | <input type="checkbox"/> |
| Independent American | <input type="checkbox"/> E | <input type="checkbox"/> | | | |

(Checking a party does not change your tax or reduce your refund.)

Report Income and figure tax	4	Federal adjusted gross income (1040EZ line 3, 1040A line 16, or 1040 line 31)	4	<u>5801</u>
	5	Standard deduction (see instructions, page 6)	5	<u>6350</u>
	6	Enter 1/2 of your federal tax liability (see instructions, page 6)	6	<u>0</u>
	7	Total deductions and federal tax liability (add lines 5 and 6)	7	<u>6350</u>
	8	Taxable income before exemptions (subtract line 7 from line 4)	8	<u>5549.7</u>
9	Utah tax (use amount on line 8 to compute Utah tax from the Tax Tables beginning on page 8)	9	<u>0</u>	
10	Utah use tax (compute from worksheet on page 6 of instructions)	10	<u>0</u>	

Total Contri- butions & Taxes	11	If you want to contribute to any of the approved funds, refer to Schedule A: Contributions, on the back of this return.	11	
	12	Total tax and contributions (add lines 9, 10, and 11)	12	<u>0</u>

FOR AMENDED RETURNS ONLY: If you are amending this return, do not complete lines 13 through 18 below. Go to the back of this return and complete Schedule B: Amended Return Section.

Taxes Withheld & Credits	13	Utah income tax withheld (see instructions, page 7)	13	
	14	Credit for Utah income tax prepaid (see instructions, page 7)	14	
	15	Total credits (add lines 13 and 14)	15	<u>0</u>

Amount you owe or Refund	16	TAX DUE - If line 12 is larger than line 15, subtract line 15 from line 12. This is the amount you owe. ☹	16	<u>0</u>
	17	Penalty and interest paid (for extension or late filed returns only, see instructions, page 7)	17	
	18	REFUND - If line 15 is larger than line 12, subtract line 12 from line 15 and enter the balance. ☺	18	

This is the amount you overpaid. See instructions, page 7.

APPLY MY REFUND to my 1995 taxes. I understand that I will not receive a refund this year. ☐

If paid preparer(s) filled out this return, please check this box ☐

Office Use Only

Mail your return and payment to: Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134-0200

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.

Your signature <u>Michael K Jensen</u>	Date signed <u>2-7-95</u>	Occupation
Spouse's signature (if a joint return BOTH must sign) <u>Karen A Jensen</u>	Date signed <u>2-7-95</u>	Occupation
Paid preparer's name	Date signed	Check if self employed <input type="checkbox"/> Preparer's social security no
Firm's name (or yours if self employed)		EI number
Paid preparer's complete address	City	State
		ZIP code

ATTACH CHECK, W-2 AND OTHER WITHHOLDING FORMS HERE

NOTICE

State of Utah Sale

Personal Property

Utah State Tax Commission, Plaintiff

vs.

MICHAEL K. JENSEN, Defendant

Execution

Civil No. 908402451

All right, title and interest of said defendant, in and to the following described personal property, to-wit, is to be sold at **522 South 700 West, Salt Lake City, Utah** in the County of Salt Lake, State of Utah on the **3rd** day of **June, 1995** at the hour of **9:00 AM** of said day. Purchase price payable in lawful money of the United States of America, State of Utah.

ITEM DESCRIPTIONINVENTORY NUMBER

1990 Isuzu Trooper

Dated at Salt Lake City, Utah this 24th day of May, 1995.

Signature



Title

Collection Division Director

Docket Number

TC 649

Rev.8/90



State Tax Commission
Motor Vehicle Division
1095 Motor Ave
Salt Lake City Utah 84116

STATE OF UTAH CERTIFICATE OF TITLE

VEHICLE TITLE #4385505
DATE ISSUED 03/26/90
LICENSE 593DEB

MAILING ADDRESS

JENSEN MICHAEL K
BX 1326
PROVO, UT 84603

VEHICLE IDENTIFICATION

TITLE NOT VALID WITHOUT SECURITY FILM STRIP OVER THIS AREA

VIN-JACCH58E2L7903229
YEAR-90 MAKE-ISU MODEL-TROTII BODY TYPE-UT
CYL- 4 FUEL-G
ODOMETER 000,093
ACTUAL MILEAGE

NAME AND ADDRESS OF VEHICLE OWNER(S)

NAME
ADDRESS EKERSON GENE
CITY STATE ZIP BX 26
PROVO UT 84603

LIEN - HOLDER

NAME JENSEN MICHAEL K
ADDRESS BX 1326
CITY STATE ZIP PROVO UT 84603

LIEN RELEASE

SIGNATURE OF LIEN HOLDER RELEASING INTEREST

DATE

TITLE

10799098229

4444

THE MOTOR VEHICLE DIVISION, pursuant to the laws of the State of Utah, certifies that the person named above has been duly registered in this office as owner of the vehicle described, and that this vehicle is subject to the lien and encumbrance, if any, herein set forth

FORM TC-127 REV 7/89

CONTROL NO

A 0326828



ANY ALTERATION OR ERASURE VOIDS THIS TITLE

STATE OF UTAH

OFFICE OF THE ATTORNEY GENERAL



JAN GRAHAM
ATTORNEY GENERAL

CAROL CLAWSON
Solicitor General

REED RICHARDS
Chief Deputy Attorney General

PALMER DEPAULIS
Director of Public Policy & Communications

August 30, 1994

Michael K. Jensen
P. O. Box 1326
Provo, Utah 84603

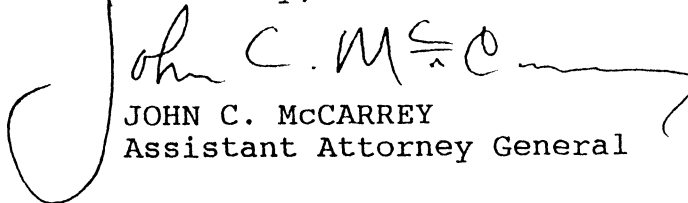
RE: Michael K. Jensen v. Collection Division of the Utah
State Tax Commission, Appeal No. 90-1553

Dear Mr. Jensen:

This letter addresses your telephone call to me on Friday, August 26th. I appreciate your attempt to resolve this matter through settlement. You proposed that the Division settle for the amount proven by the IRS in its criminal case. However, after consultation with the Collection Division, they determined that this offer is not acceptable.

I want to emphasize that the Division will consider any new reasonable settlement proposal from you. I certainly hope that you will make a more acceptable offer, and to that end, I look forward to hearing from you soon.

Sincerely,


JOHN C. MCCARREY
Assistant Attorney General

cc: Mericia Milligan

STATE OF UTAH
OFFICE OF THE ATTORNEY GENERAL

Exhibit "D"



JAN GRAHAM
ATTORNEY GENERAL

CAROL CLAWSON
Solicitor General

REED RICHARDS
Chief Deputy Attorney General

PALMER DEPAULIS
Director of Public Policy & Communications

August 9, 1994

Gail Reich
Administrative Law Judge
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

Re: Michael Jensen vs. Collection Division of the
Utah State Tax Commission

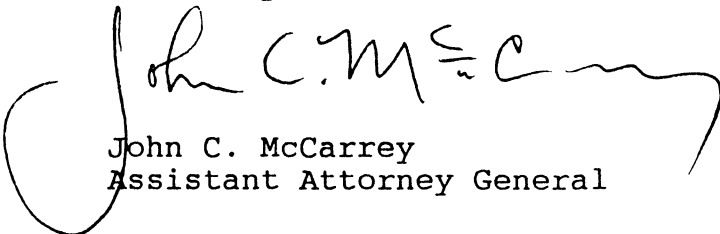
Dear Ms. Reich:

This letter refers to the formal hearing held in the Jensen case on September 8, 1993. The Commission has not yet ruled in this case. Because the taxes were assessed in jeopardy, the Collection Division seized assets that it has not yet sold pending a decision. They are anxious to bring this matter to a final conclusion.

If it would be helpful, the Commission might consider ordering the parties to submit proposed findings and conclusions to aid the Commission in resolving this case.

If you would like to discuss this matter further, perhaps a conference call could be arranged among you, Mr. Jensen, and myself.

Sincerely,



John C. McCarrey
Assistant Attorney General

JCM:ds

cc: Michael Jensen - Petitioner
Mericia Milligan - Collection Division

CERTIFICATE OF SERVICE

I hereby certify that I have hand delivered (2) copies of the foregoing APPELLANT'S BRIEF to:

Michelle Bush
Assistant Attorney General
50 South Main #900
Salt Lake City, UT 84144

UTAH STATE TAX COMMISSION
APPEALS DIVISION
Attn. Sara Jenson
210 No. 1950 West
Salt Lake City, Utah 84134

I also certify that I have delivered (8) copies to:

UTAH COURT OF APPEALS
Attn. Clerk of the Court
230 South 500 East, Suite 400
Salt Lake City, Utah 84102

DATED THIS 18 DAY OF SEPTEMBER, 1995