

WALTER W. MUNCASTER
MUNCASTER & ASSOCIATES
P.O. Box 291
Elmore, AL 36025,

Taxpayer,

v.

STATE OF ALABAMA
DEPARTMENT OF REVENUE.

STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

DOCKET NOS. S. 98-273
S. 98-408

FINAL ORDER

This appeal involves final assessments of State sales and rental tax and Autauga County sales tax for September 1993 through June 1997, and also State sales and rental tax and Autauga County sales tax for July 1997 through February 1998.

An Opinion and Preliminary Order was entered on June 16, 2000 holding that the assessments for July 1997 through February 1998 should be dismissed, and directing the Department to recompute the assessments for September 1993 through June 1997. The Department has submitted the Taxpayer's recomputed liability for that period. The original assessments were for \$102,879.82 (State sales tax), \$1,322.01 (State rental tax), and \$15,467.78 (Autauga County sales tax). The adjusted amounts due, including a 50 percent fraud penalty and interest through June 30, 2000, are \$47,193.20 (State sales tax), \$611.36 (State rental tax), and \$7,196.38 (Autauga County sales tax). The final assessments are adjusted accordingly, and judgment is entered against the Taxpayer in the above amounts. The final assessments for July 1997 through February 1998 are dismissed.

This Final Order may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, ' 40-2A-9(g).

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Entered September 6, 2000.

BILL THOMPSON
Chief Administrative Law Judge