

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2006-050030

08/14/2006

HON. THOMAS DUNEVANT, III

CLERK OF THE COURT
S. Brown
Deputy

STATE OF ARIZONA, et al.

DAVID J DIR

v.

FRANK L WALLACE, #196789

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ASPC-COOK UNIT-4-B-32
P.O. BOX 3200
FLORENCE AZ 85323

MINUTE ENTRY

The Court has considered Plaintiff's Motion for Summary Judgment. No Response has been submitted.

It is not entirely clear whether the State is seeking merely to recover the tax reported as due and owing by Defendant for tax year 1999, plus interest and penalties, or if it has applied its own assessment based on A.R.S. § 42-1108(A). The latter, as there is no evidence that the audit was completed within the four-year limitations period prescribed by A.R.S. § 42-1104, would be time-barred. If the suit is to collect the tax Defendant reported owing, then the six-year limitations period of A.R.S. § 42-1114 applies.

Therefore, IT IS ORDERED the State's Motion for Summary Judgment is granted only to the extent that it seeks to recover the amount of tax Defendant reported owing on his 1999 return, plus interest and penalties and denied for any sum above that.