

Privilege License

Answers to questions:

Farmer Brown: 4 (selling stuff he produced, doesn't qualify as an itinerant merchant)

Billy Ray: 2 (qualifies as spec. market operator)

Billy Ray's vendors: 2 (vendors as licensed spec. market excluded from definition of itinerant merchants)

Mary Ellen: 3 (her studio is a "permanent retail store", so she doesn't qualify as a specialty market operator)

The answers to the Refunds/Releases questions:

NO refund for Coach K, Hurricane House, Low-Income Property, and Ghost Assets questions.

For Coach K, the clerical error must be made by the tax office, not the taxpayer.

For the other situations, the errors were valuation or judgment errors, not clerical errors, and the taxpayers' opportunity to contest those errors was during the initial appeal period, not during the refund/release process.

Yes, refund for 2005-2009 for Tina's boat taxes.