

The taxpayers were given an opportunity to accept the new figures and withdraw their protest. The taxpayers did not reply, and their file was transferred to the Legal/Tax Policy Division for administrative review.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayers to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayers have presented nothing that would conflict with the Bureau's amended determination.

WHEREFORE, the Notice of Deficiency Determination dated January 3, 2001, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$5,115	\$1,279	\$2,219	\$ 8,613
1996	443	111	155	709
1997	73	18	12	103
1998	642	161	120	<u>923</u>
			TOTAL	<u>\$10,348</u>

Interest has been computed through September 15, 2001.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted] Receipt No. [Redacted]
[Redacted] [Redacted]

ADMINISTRATIVE ASSISTANT 1