

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15022
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On January 20, 1999, the Sales Tax Audit Section of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer). The Notice proposed additional use taxes and related penalty and interest in the total amount of \$51,939 for the periods April 1, 1996 through March 31, 1998. The taxpayer timely protested and requested a redetermination on March 24, 1999. An informal conference was not requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

The taxpayer's protest involves factual issues. The audit staff worked with the taxpayer to resolve the differences. The taxpayer was cooperative with the Commission for a period of time until the taxpayer filed for receivership protection in [Redacted]. Since that date, the taxpayer and the receiver have not responded to any requests for information from the audit staff or the Commission. The taxpayer, before filing, did provide some information to the audit staff, and adjustments were made. However, at this point, the Commission can make no additional adjustments without the cooperation of the taxpayer.

WHEREFORE, the Notice of Deficiency Determination dated January 20, 1999, is hereby MODIFIED and, as MODIFIED, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for the periods April 1, 1996 through March 31, 1998:

TAX	PENALTY	INTEREST	TOTAL
\$21,936	\$5,484	\$8,489	\$35,909

Interest is computed through May 31, 2002 and will accrue at \$4.20 per day until paid in full.

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

DATED this _____ day of April, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No. [Redacted]

[Redacted]

ADMINISTRATIVE ASSISTANT 1