

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15320
[REDACTED],)	
)	DECISION
Petitioners.)	
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)	

On November 6, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] ([REDACTED]), proposing additional use tax, penalty, and interest for the periods June 1999 and April 2000 in the total amount of \$4,919.

On January 5, 2001, a timely protest and petition for redetermination was filed by [Redacted], CEO, [REDACTED]. A hearing was requested by [Redacted] attorney, [Redacted] (Mr. [Redacted]), and held on July 10, 2001. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the deficiency determination.

A motor vehicle owned/leased by [REDACTED] and titled/registered in the state of Oregon was reported to the Commission as being used on a regular basis in Idaho. The vehicle was identified as being parked at a [Redacted], Idaho residence and was regularly parked in the garage of that [Redacted], Idaho residence. [Redacted] CEO, [Redacted] (Mr. [Redacted]), and [Redacted] president, [Redacted] (Ms. [Redacted]), lived at that [Redacted], Idaho residence. The address for that residence was [Redacted].

A review of Idaho Transportation Department records by the Commission's Tax Enforcement Technician (technician) revealed that there were no motor vehicles currently titled/registered in Idaho by [REDACTED] or Mr. [Redacted].

The technician sent a letter on February 17, 2000, to [REDACTED]. The letter was mailed to [Redacted] address of [Redacted], which was taken from the state of Oregon's motor vehicle registration records for [Redacted] motor vehicle. The technician's letter stated:

Idaho imposes a sales/use tax on all tangible personal property that enters Idaho unless some exemption applies.

Information provided to this office indicates that the above referenced vehicle is used by an Idaho resident in Idaho on a regular basis. If this information is correct, Idaho sales/use tax is due. When a vehicle is leased, the leasing company is required to collect and remit sales tax on each monthly payment.

Please provide evidence to support that Idaho sales tax is being collected on your lease payments by March 20, 2000 or explain what exemption applies. . . .

The above referenced vehicle is a 1998 Dodge Truck with Vehicle Identification Number [Redacted]. There was no response to the technician's letter.

On April 12, 2000, a copy of the technician's February 17, 2000, letter was sent as a follow-up letter to [REDACTED] at the [Redacted] address. A pink sheet was attached to the letter that informed [REDACTED] that "Your failure to provide the requested information may result in a determination of your liability based on information presently available." The letter was returned with the following unsigned statement written on it. "This vehicle is not in Idaho. Where do you get your info?" The returned letter was postmarked "[Redacted]."

On June 15, 2000, the technician sent a letter to [REDACTED] at the [Redacted] [Redacted] address. In this letter to [Redacted], the technician stated that [Redacted] 1998 Dodge truck was driven regularly by Mr. [Redacted], CEO of [Redacted] and was housed at Mr. [Redacted] and Ms. [Redacted] residence located in [Redacted], Idaho. The technician informed [Redacted] that Idaho residents are responsible for paying Idaho sales/use tax on all tangible personal property brought into Idaho. Vehicles owned by a "nonresident" are subject to Idaho sales/use tax when used

in Idaho in excess of 90 days in any consecutive 12-month period. The technician again requested evidence that sales/use tax had been paid on [Redacted] 1998 Dodge truck. The letter was returned to the Commission stamped “Addressee Unknown.”

The technician was informed that a second motor vehicle was seen at the [Redacted], Idaho residence of Mr. [Redacted] and Ms. [Redacted]. The motor vehicle, a 1998 Lincoln Navigator with [Redacted], was also titled/registered in Oregon to [Redacted].

On July 12, 2000, the technician sent a letter to [Redacted] requesting evidence be provided to show that a general sales/use tax was paid on the purchase of the 1998 Lincoln Navigator, or if the motor vehicle was leased, provide evidence to show that Idaho sales/use tax was being collected on the monthly payments. If some exemption to Idaho sales/use tax applied to this motor vehicle, an explanation was requested. The technician asked [Redacted] to respond to this inquiry by July 20, 2000. [Redacted] did not respond to this letter.

On July 25, 2000, the technician sent [Redacted] a final notice which stated no response will generate a deficiency notice for tax, penalty, and interest based on average retail value per the NADA Official Used Car Guide. The notice referred to [Redacted] 1998 Dodge Truck and 1998 Lincoln Navigator. The technician again stated these motor vehicles were housed in Idaho at the residence of Mr. [Redacted] and Ms. [Redacted]. A request was made in the notice for evidence that a general sales/use tax was paid on these motor vehicles or an explanation of what exemption applied to the motor vehicles. [Redacted] did not respond to this letter.

The Idaho Business Review had an article in the first quarter of 2001 which stated:

[Redacted], a [Redacted] Manufacturer and distributor of automated teller machines found in grocery and convenience stores, motels, taverns, and theaters, has joined forces with [Redacted] company [Redacted] to develop an [Redacted] which will give customers up to five minutes of Internet access per visit.

The new product is expected to be released during the second

quarter, said Dr. [Redacted], CEO of the eight-employee company, which is based at [Redacted] and also has an office in [Redacted]. . . .

A copy of Mr. [Redacted] business card showed “[Redacted], [Redacted]” with a business address of [Redacted].

The Idaho Secretary of State’s, Business Entity Search showed that [Redacted] is an [Redacted] that was registered to do business in Idaho on two separate occasions. The first time [Redacted] had a date of origination/authorization of August 1, 1996, and its registered agent was [Redacted] with an address of [Redacted]. The second time [Redacted] had a date of origination/authorization of August 31, 1998, and its registered agent was [Redacted] with an address of [Redacted]. On the second filing [Redacted] address was [Redacted].

A review of the [Redacted] Secretary of State’s, Corporation Division records showed that [Redacted] is not registered to do business as a corporation in the state of [Redacted]. Yet [Redacted] titled/registered both of the motor vehicles in question using an [Redacted] address.

Ms. [Redacted] was issued an Idaho driver's license on June 8, 2000, that expires on September 11, 2008. The address listed on her driver’s license is [Redacted].

Mr. [Redacted] was issued an Idaho driver's license on December 27, 1999, that expires on February 6, 2004. The address listed on his driver’s license is [Redacted].

All of [Redacted] Idaho Corporation Income Tax Returns for taxable years 1997, 1998, and 1999 were filed using the [Redacted] address and show a 100% activity in Idaho. [Redacted] 1999 Idaho Corporation Income Tax Return was filed in March 2000 with a request that forms for the following year be sent to the [Redacted], Idaho address.

The technician issued a NOD to [Redacted] on November 6, 2000, for use tax on [Redacted] 1998 Dodge Truck and 1998 Lincoln Navigator. The value of these motor vehicles subject to use tax was determined per the NADA Official Used Car Guide average retail price. Interest for the

1998 Dodge truck was calculated from June 25, 1999. Interest for the 1998 Lincoln Navigator was calculated from April 13, 2000. The dates from which interest was calculated were based on the dates the motor vehicles were titled/registered in Oregon. Two copies of the NOD were sent to [Redacted], one to the [Redacted], Oregon address listed on the title/registration records for the motor vehicles and one to the attention of [Redacted] at the [Redacted] address. The NOD sent to the [Redacted], Oregon address was returned to the Commission stamped "Addressee Unknown."

The tax amount in the original NOD was based on the following values for [Redacted] motor vehicles:

<u>VEHICLE TYPE</u>	<u>VIN</u>	<u>VALUES</u>
1998 Dodge Quad Cab Diesel Trk	[Redacted]	\$28,250
1998 Lincoln Navigator		<u>33,675</u>
	Total value	<u>\$61,925</u>

The tax, penalty, and interest asserted in the original NOD were as follows:

<u>PERIOD</u>	<u>VEHICLE TYPE</u>	<u>TAX</u>	<u>FRAUD PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
6/25/99	Dodge Truck	\$1,412	\$706	\$171	\$2,289
4/13/00	Lincoln Navigator	1,684	842	104	<u>2,630</u>
			TOTAL		<u>\$4,919</u>

On January 5, 2001, Mr. [Redacted] faxed his letter of protest for [Redacted] to the Commission.

The protest letter stated in pertinent part:

Regarding 1998 Dodge Pick Up Truck and 1998 Lincoln Navigator

Please consider this letter a formal protest of your assignment of sales tax on the abovementioned vehicles. The reasons they were never licensed in the state of Idaho are as follows:

1. They are corporate leased vehicles.

[Redacted] property in the state of Oregon.

[Redacted] is based in the state of Oklahoma.

4. The vehicles do not reside in the state of Idaho. . . .

On January 11, 2001, the technician sent a letter to [Redacted] that acknowledged a timely protest had been filed. The letter stated in pertinent part:

Please provide documents to support your claim that no Idaho sales/use tax is due on the 1998 Dodge [Redacted] or the 1998 Lincoln [REDACTED]. Such documents should include evidence to support that [Redacted] owns property in Oregon or [Redacted] leases property in Oregon, clear explanations as to how these vehicles are used by the Corporation, copies of registration of the vehicle(s) in Oklahoma, and any other documents that will support your claim.

Please provide the requested information by January 31 2001 so that it may be included with your file when it is sent to our legal department.

The technician's letter sent to the [Redacted], Oregon address was returned to the Commission stamped "Addressee Unknown."

[Redacted] file was transferred to the Commission's legal/tax policy division for further review.

The Tax Policy Specialist (policy specialist) sent a hearing rights letter to Mr. [Redacted] on February 26, 2001, to inform him of [Redacted] alternatives for redetermining its protested deficiency determination.

Mr. [Redacted] requested a hearing be scheduled for [Redacted]

Mr. [Redacted] sent a letter dated June 26, 2001, to the Tax Policy Specialist. Mr. [Redacted] letter claimed that the motor vehicles in question were exempt from sales tax pursuant to Idaho Code §63-3622(R). Enclosed with his letter Mr. [Redacted] provided the Commission with a copy of both leases for the motor vehicles. Mr. [Redacted] also stated, “Given that the vehicles are not used in the State of Idaho and are both registered and titled in the state of Oregon, it would appear as though their lease should be exempt from Idaho sales tax.”

The issue of [Redacted] purchase of motor vehicles being exempt from Idaho sales tax pursuant to Idaho Code § 63-3622R will be addressed later in this decision.

The lessor on the leases is [Redacted]. The Lessee section of the leases shows the company name and address to be [Redacted] at [Redacted]. The equipment location for the lessees is [Redacted]. A review of the leases for the motor vehicles showed that they are financial leases as defined by article 2A of the Uniform Commercial Code. The lease document for the 1998 Dodge Truck does not appear to be the original lease for this motor vehicle since it is dated April 27, 2000, and the title records indicate this vehicle was titled in Oregon on June 24, 1998, with the same lessor.

A hearing was held on July 10, 2001, at the Commission’s Boise offices for [Redacted] and Mr. [Redacted] attended the hearing. Mr. [Redacted] made the statement that the corporation was owned by two people, Ms. [Redacted] and Mr. [Redacted]. He said the two had moved to Nevada. He said the motor vehicles were leased from [Redacted] and were titled and registered in Oregon. He said [Redacted] was an Oklahoma corporation and did business in Idaho, Nevada, and Oregon. Mr. [Redacted] said he would get a current address for [Redacted] and its owners in Nevada.

Ada County records indicate that the property at [Redacted] is owned by Ms. [Redacted]. A

homeowner's exemption on this property is claimed by Ms. [Redacted].

In this case, [Redacted] is claiming a sales tax exemption and appealing a use tax deficiency determination by the Commission. In such cases, the burden is upon the taxpayer to show that the deficiency determination is incorrect. Parsons v. Idaho State Tax Com'n, 110 Idaho 572, 574-575, 716 P.2d 1344 (App. 1986).

Idaho Code § 63-3612 imposes sales tax on the lease of the motor vehicles and states in pertinent part:

Sale. (1) The term "sale" means any transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration and shall include any similar transfer of possession found by the state tax commission to be in lieu of, or equivalent to, a transfer of title, exchange or barter.

(2) "Sale" shall also include the following transactions when a consideration is transferred, exchanged or bartered:

(h) The lease or rental of tangible personal property.

The Idaho legislature on page 12 of the "House Revenue and Taxation Committee Report in Support of House Bill 222." stated:

A lease-purchase agreement which is in fact a sale will be treated as a sale and a tax collected at the time of sale on the entire sales price.

House Bill 222 was the Sales Tax Act, enacted in 1965. Based on the intent of the legislature, since the motor vehicles were leased in Idaho, sales tax should have been paid on the total of all the lease payments for the motor vehicles in question when the leases were first signed.

Besides taxing retail sales, Idaho's Sales Tax Act also imposes an excise tax on the storage, use, or consumption of tangible personal property in Idaho. Idaho Code § 63-3621 (1997) provides in part:

An excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property acquired on or after July 1, 1965, for storage, use or other consumption in this state at the rate of five per cent (5%) of the value of the property, and a recent sales price shall be presumptive evidence of the value of the property. . . .

The use tax acts as a counterpart to the sales tax by reaching property used in Idaho but purchased free from tax in this state or in other states. It applies to "every person storing, using, or otherwise consuming, in this state, tangible personal property," and the person's liability is not extinguished until the tax has been paid to this state. Idaho Code § 63-3621(a). It is the physical presence of the property within the state which provides sufficient nexus to justify the assessment of use taxes, without regard to whether the person is a resident or nonresident of the state. Towle v. Commissioner of Revenue, 492 N.E.2d 739, 743 (Mass. 1986), ruling that the state could constitutionally impose use tax on a sailboat temporarily stored within the state by a nonresident: "There is no constitutional problem with a State's imposing a tax on property used in that State, but purchased elsewhere."

The terms "storage" and "use" are broadly defined by Idaho Code § 63-3615. Storage includes any keeping or retention in this state for any purpose except sale in the regular course of business or subsequent use solely outside the state of tangible personal property purchased from a retailer. Use includes the exercise of any right or power over tangible personal property incident to ownership of the property. The terms do not include the sale of tangible personal property in the regular course of business or storage or use for the purpose of subsequently transporting the property out of Idaho for use solely outside this state.

Because of the obvious difficulties in tracking personal property entering and leaving the state, Idaho Code §63-3621(h) provides that "[I]t shall be presumed that tangible personal property shipped or brought to this state by the purchaser was purchased from a retailer for

storage, use, or other consumption in this state." This presumption applies in this case to any vehicles brought into Idaho by [REDACTED]. In construing a similar statutory presumption contained in the Massachusetts' sales and use tax act, that state's Supreme Court held that a bare assertion by the taxpayer that at the time of purchase he did not intend to use the property in the state was not sufficient to rebut the presumption. M & T Charters Inc. v. Com'r of Revenue, 404 Mass. 137, 533 N.E.2d 1359, 1361-62 (Mass. 1989).

In summary, any tangible personal property brought into this state by any person (resident or nonresident) is presumed to have been brought into this state for storage or use here and is subject to use tax unless the person can either show that the property was not "stored" or "used" here or can identify an applicable exemption from use tax. If the person brought the vehicles into this state and used or stored them here, that person is liable for use tax unless the person's actions fall clearly within some exemption to the use tax.

It is well established in Idaho that exemptions from tax must be strictly construed against the party claiming the exemption:

Statutes granting exemptions, which exist as a matter of legislative grace, are strictly construed against the taxpayer and in favor of the state. . . . The burden is on the claimant taxpayer to clearly establish a right of exemption and the terms of the exemption must be so specific and certain as to leave no room for doubt. . . . An exemption cannot be sustained unless it is within the spirit as well as the letter of the law. . . . The courts are bound by the statute and cannot create or extend by judicial construction an exemption not specifically authorized. . . .

Appeal of Evangelical Lutheran Good Samaritan Society, 119 Idaho 126, 129, 804 P.2d 299 (1990).

Although the above case involved property taxes, the rule is equally applicable in cases involving excise taxes. Leonard Construction Company v. State ex rel. State Tax Commission,

96 Idaho 893, 896, 539 P.2d 246 (1975) (exemption from use tax must be strictly construed against taxpayer).

In this case [Redacted] has the burden of clearly establishing that it falls within the terms of some exemption to Idaho's sales and use tax law. Further, the terms of any exemption [Redacted] claims must be so specific and certain as to leave no room for doubt that it applies to the use of its vehicles in Idaho.

A sale of a motor vehicle or the lease of a motor vehicle using a financial lease in Idaho is subject to sales tax unless the purchaser meets the requirements of Idaho Code § 63-3622R.

The portion of that statute relevant to this case exempts from tax:

(a) Sales of motor vehicles for use outside of this state, even though delivery be made within this state, but only when:

(1) The motor vehicles or trailers will be taken from the point of delivery in this state directly to a point outside this state; and

(2) Said motor vehicles and trailers will be titled and licensed immediately under the laws of another state, will not be used in this state more than twenty-five percent (25%) of the mileage in any calendar year, and will not be required to be titled under the laws of this state. (Emphasis added.)

To qualify for the above exemption, [Redacted] must establish that the vehicle was taken from the point of delivery in Idaho directly to a point outside the state. The rule of strict construction for exemption statutes requires that [Redacted] show that this requirement was clearly met and that it did not store or use the vehicle in Idaho before taking it to a point outside this state.

[Redacted] must next show that the vehicles were titled and licensed "immediately" under the laws of another state and were not used in Idaho for more than twenty-five percent of the mileage in any calendar year.

The final element which must be established is that the vehicles were not required to be titled under the laws of Idaho.

In this case, [Redacted] has not established that the motor vehicles were not used in Idaho more than 25% of the motor vehicles' mileage in any calendar year.

Unless [REDACTED] can show that it clearly met the above requirements, it is liable for sales taxes on the purchase price of any vehicles purchased in Idaho. If [Redacted] can establish that it qualified for the above exemption from sales tax, it still may be liable for use taxes if the vehicles were subsequently used in this state, and it is unable to show that any exemption from use taxes applied to such use. The use tax, however, would be based on the fair market value of the vehicle at the time the taxable use occurred, rather than on the purchase price of the vehicle.

Any person, resident or nonresident, who uses or stores a vehicle in this state for which no sales or use taxes have been previously paid, is responsible for paying Idaho use taxes on the vehicle unless an exemption from the use tax is clearly applicable. Idaho Code § 63-3621(k) (1997) created a limited exemption from use tax for motor vehicles occasionally used in Idaho by nonresidents of this state. During the period when the Dodge Ram pickup was purchased, the law provided:

(k) The use tax herein imposed shall not apply to the use by a nonresident of this state of a motor vehicle which is registered or licensed under the laws of the state of his residence and is not used in this state more than a cumulative period of time totaling ninety (90) days in any consecutive twelve (12) months, and which is not required to be registered or licensed under the laws of this state, or to the use of household goods, personal effects and private automobiles by a bona fide resident of this state, if such articles were acquired by such person in another state while a bona fide resident thereof and primarily for use outside this state and if such use was actual and substantial, but if an article was acquired less than three (3) months prior to the time he entered this state, it will be presumed that the article was acquired for use in this state and that its use outside this state was not actual and substantial.

The above provision sets forth two distinct exemptions from use tax for automobiles used in Idaho. The first exemption applies only to nonresidents of Idaho who use vehicles for limited periods of time in Idaho. The second exemption applies to automobiles and other property acquired by individuals while they are bona fide residents of another state who bring the property with them when they become bona fide residents of this state. The first exemption does not apply to the facts of this case since [Redacted] motor vehicles were licensed/registered in a state where [Redacted] is not a resident and [Redacted] has not established that its motor vehicles were used in Idaho for 90 days or less in a 12 month period. The second exemption for “new resident” only applies to individuals.

In 1999 the two exemptions in Idaho Code §63-3621(k) were split into two subsections with no change to the language of the first exemption for nonresidents. During the period when the 1998 Lincoln Navigator was purchased, the law provided:

(k) The use tax herein imposed shall not apply to the use by a nonresident of this state of a motor vehicle which is registered or licensed under the laws of the state of his residence and is not used in this state more than a cumulative period of time totaling ninety (90) days in any consecutive twelve (12) months, and which is not required to be registered or licensed under the laws of this state.

In summary, during the periods in which [Redacted] motor vehicles were used in Idaho, the requirements of the nonresident exemption for motor vehicles were:

- (1) The vehicles must be used by a nonresident;
- (2) The vehicles must be licensed under the laws of the owner’s state of residence;
- (3) The vehicles must not have been used in this state more than a cumulative period of time totaling ninety (90) days in any consecutive twelve (12) months; and

(4) The vehicles must not have been required to be registered or licensed under the laws of this state.

If [Redacted] failed to meet any of the above requirements, it did not qualify for the exemption and was required to pay use taxes for its use of the motor vehicles in Idaho. In keeping with the rule of strict construction of exemptions, the burden is upon [Redacted] to show that it clearly fell within the terms of the exemption. [Redacted] must show that the terms of the exemption are "so specific and certain as to leave no room for doubt" as to their applicability to its use of motor vehicles in this state. Appeal of Evangelical Lutheran Good Samaritan Society, supra, 119 Idaho at 129.

In Mr. [Redacted] letter, he protested the assignment of sales tax on the motor vehicles in question. Penalty and interest were also asserted as a part of the Commission's use tax deficiency determination.

It is the Commission's position that the officers of [Redacted] titled and registered the motor vehicles in question in the state of Oregon for the sole purpose of avoiding the payment of Idaho sales and use taxes. This was shown when mail sent to the attention of [Redacted] at the Oregon address listed on the Oregon motor vehicle records was returned "addressee unknown." There are two rental houses at that Oregon address which are owned by Ms. [Redacted]. The property tax bills for the Oregon address are sent to Ms. [Redacted] at her [Redacted], Idaho residence. According to records of the Oregon Secretary of State, [Redacted] is not registered to conduct business in the state of Oregon.

The statute imposing the fraud penalty can be found in Idaho Code § 63-3046(b) which states:

If any part of any deficiency is due to fraud with intent to evade tax, then fifty per cent (50%) of the total amount of the deficiency (in addition to such deficiency) shall be so assessed, collected and paid.

The statute relating to filing and payment of sales and use taxes, Idaho Code § 63-3623, says in pertinent part:

(a) The taxes imposed by this act are due and payable to the state tax commission monthly on or before the twentieth day of the succeeding month. . .

(c) On or before the twentieth day of the month a return shall be filed with the state tax commission in such form as the state tax commission may prescribe.

(d) For the purpose of the sales tax, a return shall be filed by every seller. For the purposes of the use tax, a return shall be filed by every retailer engaged in business in this state and by every person purchasing tangible personal property, the storage, use, or other consumption of which is subject to the use tax, who has not paid the use tax due to a retailer required to collect the tax. Returns shall be signed by the person required to file the return or by his duly authorized agent. . . .

Thus, as a matter of law, the Sales Tax Act required that [Redacted] file a use tax return on the succeeding month.

The Idaho Supreme Court in hearing Union Pacific Railroad Company v. State Tax Commission, 105 Idaho 471, 670 P.2d 878 (1983), addressed whether the taxpayer was required to pay interest, the Court said:

The general rule is that absent statutory authorization, courts have no power to remit interest imposed by statute on a tax deficiency. American Airlines, Inc. v. City of St. Louis, 368 S.W.2d 161 (Mo. 1963); see generally 85 C.J.S. Taxation, § 1031(c) (1954). We agree with the State that I.C. § 63-3045(c) is clear and unequivocal when it states that “interest . . . shall be assessed” and “shall be

collected.” This section is not discretionary, but rather, it is mandatory. Following the language of this section we hold that this Court, as well as the district court, lacks any power to remit the interest that is mandated by the statute. Therefore, as to the interest issue we reverse with directions for the trial court to award interest from 1942.

The Commission finds that the motor vehicles in question were used in Idaho by [Redacted] corporate officers. No proof has been shown that the use of these motor vehicles qualified for any exemption from Idaho sales or use tax. As a result, [REDACTED] was required to pay use tax on the two motor vehicles it used or stored in this state.

WHEREFORE, the Notice of Deficiency Determination dated January 16, 2000, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

TAX DUE					
<u>DATE</u>	<u>DESCRIPTION</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
6/1999	98 Dodge Ram	\$1,412	\$706	\$326	\$2,444
4/2000	98 Lincoln Navigator	1,684	842	290	<u>2,816</u>
				TOTAL DUE	<u>\$5,260</u>

Interest is computed through June 28, 2002.

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

An explanation of the [Redacted] right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 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]
[Redacted]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1