

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16191
[Redacted],)	
)	DECISION
Petitioner.)	
)	

On October 26, 2001, the Sales Tax Audit Section of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing additional sales and use tax, penalty and interest for the period of April 7, 1996 through August 31, 2001 in the total amount of \$31,407.

The taxpayer filed a timely protest and petition for redetermination. The taxpayer's letter, however did not state any legal or factual issues. The taxpayer stated that his business was no longer active and all the company assets had been sold. The taxpayer stated in a telephone call on March 15 that he did not wish to request a hearing before the Tax Commission. Since the taxpayer has presented no explanation for the deficiency and does not choose to dispute it, the decision is affirmed.

WHEREFORE, the Notice of Deficiency Determination dated October 26, 2001 is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest (calculated through September 30, 2001):

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$21,169	\$5,292	\$5,592	\$32,053

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

An explanation of the taxpayer's rights 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