

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16318
[Redacted],)	
)	DECISION
Petitioner.)	
)	
)	
)	

On August 31, 2000, the Compliance Section of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer). The notice proposed additional sales tax, related penalty, and interest in the total amount of \$1,799.18 for the periods February 1, 2000, through July 31, 2000, and additional withholding taxes, and related penalty and interest in the amount of \$3,143.95 for the period January 1, 2000, through June 30, 2000. The taxpayer timely protested and requested a redetermination on November 2, 2000. An informal conference was not held. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

The taxpayer obtained both a sales and withholding tax permit effective April 1, 1999, and began filing sales and withholding tax returns. This pattern of filing stopped in 2000. The taxpayer did not file any withholding tax returns for the first six months of 2000 or any sales tax returns starting in February 2000 and continuing through July 2000. Accordingly, the Compliance Section contacted the taxpayer and requested that he file returns. After several fruitless attempts to get him to file, the Compliance Section issued the Notice of Deficiency estimating the taxpayer's liability. After receiving the notice, the taxpayer timely protested. He did finally provide the Compliance Section with information to allow an adjustment to reflect the actual liability. He also made several partial payments. However, he has not responded to any other letters sent to him by Commission representatives. Accordingly, the Commission hereby

modifies the Notice of Deficiency to accurately reflect the information provided by the taxpayer and the payments made.

THEREFORE, the Notice of Deficiency Determination dated August 31, 2000, is hereby MODIFIED, and as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following sales tax, penalty, and interest for the periods February 1, 2000, through July 31, 2000, and withholding tax, penalty, and interest for the period January 1, 2000, through June 30, 2000:

	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
SALES	\$ 151.90	\$ 33.72	\$ 9.27	\$ 194.89
W/H	<u>2,700.00</u>	<u>337.50</u>	<u>184.12</u>	<u>3,221.62</u>
			TOTAL DUE	<u>\$3,416.51</u>

Interest is computed through June 30, 2002, and will accrue at \$0.55 per day until paid in full.

An explanation of the taxpayer's 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