

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16819
[REDACTED]	)	
Petitioner.	)	DECISION
	)	
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On June 21, 2002, the staff of the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing sales tax, penalty, and interest for the period June 1, 1998 through January 31, 2001 in the total amount of \$3,134.

On August 22, 2002, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not respond to the Commission's hearing rights letter sent September 17, 2002, and has provided nothing further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision.

The taxpayer has not provided the Commission with legal or factual information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the Commission has no alternative but to uphold the deficiency notice. (See *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984) (A determination of the State Tax Commission is presumed to be correct); and, *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (A State Tax Commission deficiency is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous).

Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's sales and use tax liability for the period June 1, 1998 through January 31, 2001.

The Bureau added interest and penalty to the sales and use tax deficiency. The Commission reviewed those additions, found both to be appropriate per Idaho Code sections 63-3045 and 63-3046, and has updated interest accordingly.

WHEREFORE, the Notice of Deficiency Determination dated June 21, 2002, is hereby APPROVED, AFFIRMED and MADE FINAL.

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

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$2,351	\$113	\$789	\$3,253

Interest is calculated through April 14, 2003, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

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

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2003.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2003, 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]