

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 17384
[REDACTED]	)	
Petitioner.	)	DECISION
	)	
	)	

On April 14, 2003, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer) asserting Idaho income taxes, penalty, and interest in the amount of \$4,742 for the 1998 through 2000 taxable years. On May 29, 2003, the taxpayer submitted a letter that the Tax Commission treated as a timely appeal and petition for redetermination with the State Tax Commission. The taxpayer has since informed the Commission that he did not intend to file a petition for redetermination. See letter dated July 3, 2003 (“I have not filed a tax protest.”). The Tax Commission, having reviewed the file, and taking Mr. [Redacted] at his word, hereby finds that no appeal and petition for redetermination was filed by Mr. [Redacted]. Alternatively, the Tax Commission finds that Mr. [Redacted]’s letter of July 3, 2003, was an effective withdrawal of his prior petition for redetermination.

WHEREFORE, the Notice of Deficiency Determination dated April 14, 2003, is hereby APPROVED, AFFIRMED AND MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$568	\$142	\$175	\$885
1999	1,145	286	271	1,702
2000	1,545	386	241	<u>2,172</u>
			TOTAL DUE	<u>\$4,759</u>

Interest is calculated through July 31, 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 enclosed with this decision.

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

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
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]