

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

In the Matter of the Protest of )  
 ) DOCKET NO. 17644  
[REDACTED] )  
 )  
Petitioner. ) DECISION  
 )  
 )  
\_\_\_\_\_ )

On July 18, 2003, the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted]. The Notice proposed additional sales tax, use tax and interest in the total amount of \$71,406 for the period November 1, 1998 through October 31, 2001. The taxpayer filed a timely appeal and petition for redetermination on September 11, 2003.

After reviewing materials provided by the taxpayer, the Tax Commission has determined that the transactions on which tax was imposed are exempt from sales and use tax. Therefore the Notice of Deficiency Determination should be cancelled.

WHEREFORE, the Notice of Deficiency Determination dated July 18, 2003, is hereby CANCELLED.

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]

Receipt No.

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