

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18122
[REDACTED])	
)	DECISION
Taxpayer.)	
_____)	

On February 13, 2004, 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, use tax, interest, and penalty for the period November 1, 1997, through December 31, 2003, in the total amount of \$25,224.

On February 25, 2004, the taxpayer's representative filed a timely appeal and petition for redetermination. A valid power of attorney for that individual is on file with the Commission. Following the petition, the taxpayer and its representative provided additional information that the auditor accepted and incorporated into revised work papers.

On July 14, 2004, the Commission sent a letter to the taxpayer and its representative explaining its rights to an informal hearing. Neither the taxpayer nor its representative responded, and on October 18, 2004, the Commission wrote once again to remind the taxpayer of its hearing rights. Neither the taxpayer nor its representative responded to this second letter. Therefore, the taxpayer has not provided anything further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision.

The taxpayer has not provided the Commission with information to establish that the amount asserted in the Notice of Deficiency Determination, as adjusted, is incorrect. As a result, the Commission will uphold the tax deficiency notice, as adjusted, for the period November 1, 1997, through December 31, 2003. A determination of the State Tax Commission is presumed to

be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the taxpayer to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

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 November 1, 1997, through December 31, 2003.

The Bureau added interest to the sales and use tax deficiency pursuant to Idaho Code section 63-3045 and added a penalty pursuant to Idaho Code section 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated February 13, 2004, as adjusted, is 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>INTEREST</u>	<u>PENALTY</u>	<u>TOTAL</u>
\$5,169	\$ 1,399	\$1,292	\$ 7,860

Interest is calculated through December 31, 2004 and will continue to accrue at the rate set forth in Idaho Code section 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 _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2004, 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.
