

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17799
[REDACTED])	
Taxpayer.)	DECISION
)	
)	
)	

On August 29, 2003, 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 October 1, 1999, through September 30, 2002, in the total amount of \$108,189.

On October 31, 2003, the taxpayer filed a timely appeal and petition for redetermination. Following the petition, the taxpayer provided additional information. After reviewing this information, the auditor reduced the deficiency amount to \$103,066.

On July 6, 2004, the Commission sent a letter to the taxpayer explaining its rights to an informal hearing. The taxpayer did not respond. On September 1, 2004, the Commission wrote once again to remind the taxpayer of its hearing rights. The taxpayer did not respond to this second letter. On March 4, 2005, the taxpayer's tax manager stated in a telephone conversation that she no longer objected to the audit findings. As a result, the Commission will uphold the tax deficiency notice, as adjusted, for the period October 1, 1999, through September 30, 2002.

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.

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 August 29, 2003, 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>
\$82,025	\$ 21,753	\$4,102	\$ 107,880

Interest is calculated through May 23, 2005, 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 _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2005, 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.
