

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18250
[REDACTED])	
Petitioner.)	DECISION
)	
)	
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On May 25, 2004, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer) proposing sales tax, use tax, penalty, and interest for the period January 1, 1998, through December 31, 2002, in the total amount of \$201,222.

On July 27, 2004, the taxpayer's representative filed a timely appeal and petition for redetermination. The taxpayer and its representative did not respond to the Commission's hearing rights letter that was sent December 16, 2004, or to a follow-up letter mailed January 28, 2005. 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 is incorrect. As a result, the Commission will uphold the tax deficiency notice, as adjusted, for the period January 1, 1998, through December 31, 2002. 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 January 1, 1998, through December 31, 2002.

The Bureau added interest and penalty to the sales and use tax deficiency. The Commission 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 May 25, 2004, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, 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>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$129,092	\$32,276	\$45,074	\$206,442

Interest is calculated through March 31, 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]
[REDACTED]
[REDACTED]
[REDACTED]

Receipt No.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
