

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18819
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On March 18, 2005, 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). The Notice proposed additional sales tax, use tax, and interest in the total amount of \$10,873 for the period August 1, 2001, through July 31, 2004. The taxpayer filed a timely appeal and petition for redetermination on May 19, 2005. The Commission held an informal conference with the taxpayer on November 29, 2005. At the hearing and subsequent to it, the Commission reviewed additional information and made appropriate adjustments to the work papers. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the adjusted deficiency determination.

The Commission finds the addition of interest to the taxpayer's liability appropriate per Idaho Code § 63-3045.

WHEREFORE, the Notice of Deficiency Determination dated March 18, 2005, as ADJUSTED is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax and interest:

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,580	\$176	\$1,756

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 _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, 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.
