

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [Redacted]) DOCKET NO. 18859
)
) DECISION
)
 Petitioner.)
)
 _____)

On March 18, 2005, the Sales Tax Audit section of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NOD) to [Redacted](petitioner), for the period of February 2002 through January 2005, proposing Idaho sales and use tax, penalty, and interest in the total amount of \$88,114. A timely protest and petition for redetermination was filed on May 19, 2005. The Tax Commission, having reviewed the entire file, hereby issues its decision.

The petitioner is an [Redacted] based general contractor that did not respond to information requests from the auditor; therefore, based on the assumption that the cost of building materials roughly equals the building permit value and that no sales tax was paid on those materials, a NOD was issued.

[Redacted] Therefore, based on the information submitted by the petitioner, it appears the deficiency should be canceled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice of Deficiency Determination dated March 18, 2005, is hereby CANCELED.

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.
