

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19201
[REDACTED],)	
)	DECISION
Taxpayer.)	
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On October 12, 2005, the staff of the Sales Tax Audit Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing sales and use tax, and interest for the period of June 1, 2002, through May 31, 2005, in the total amount of \$45,430.

On November 28, 2005, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer requested an informal hearing with the Commission, which was held on March 2, 2006.

After reviewing new information provided by the taxpayer and conferring with the audit staff, the Commission agreed to reduce the sales tax deficiency by \$38,261. The amount remaining in dispute is \$2,658 plus interest.

The taxpayer does not dispute the remaining liability. The taxpayer argues that the deficiency should be reduced to zero as compensation for the time spent on the audit. There is no statutory provision for compensating the taxpayer in this situation. Allowing such compensation would exceed the authority granted to the Commission by the legislature.

WHEREFORE, the Notice of Deficiency Determination dated October 12, 2005, is MODIFIED and as MODIFIED is hereby APPROVED, 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>
\$2,658	\$333	\$2,991

Interest is calculated through August 31, 2006, 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 _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2006, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
[Redacted]

Receipt No.
