

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19476
[REDACTED],)	
)	DECISION
Taxpayer.)	
)	
)	
)	
)	

On March 23, 2006, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination [Redacted] (taxpayer), proposing use tax, penalty, and interest for the period June 2003 in the total amount of \$341.

On May 15, 2006, the Commission received a timely appeal and petition for redetermination dated May 12, 2006. The Commission sent a hearing rights letter to the taxpayer on June 26, 2006, and the taxpayer responded by telephone on July 10, 2006. During the telephone call the taxpayer said that he would send a list of available dates for the Commission to schedule a hearing. The Commission received no further communication from the taxpayer and hereby issues this decision upholding the Notice of Deficiency Determination.

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 for the period June 2003. A determination of the Commission is presumed to be correct (*Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984)), and 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 use tax liability for the period June 2003.

The Bureau added interest to the use tax deficiency, and this has been updated to February 24, 2007. The Commission reviewed this addition and found it to be appropriate per Idaho Code § 63-3045.

WHEREFORE, the Notice of Deficiency Determination dated March 23, 2006, is APPROVED, AFFIRMED, and MADE FINAL for the amounts shown below.

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$240	\$60	\$ 52	\$352

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

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]
[REDACTED]
[REDACTED]
[REDACTED]

Receipt No.

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

Receipt No.
