

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of )  
 )  
[REDACTED], ) DOCKET No. 19564  
 )  
Taxpayer. ) DECISION  
\_\_\_\_\_ )

On July 28, 2006, the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] for the period July 1, 2006, through June 30, 2007, proposing a tax and penalty in the amount of \$14,455. A timely protest and petition for redetermination was received on August 8, 2006. The Tax Commission, having reviewed the entire file, hereby issues its decision.

On July 19, 2006, prior to the date of the Notice of Deficiency Determination, the taxpayer paid \$2,555, the amount of tax owed to the Commission, leaving the penalty unpaid.

The Commission has determined that the unpaid amount of the deficiency (i.e., penalty only) should be abated.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice of Deficiency Determination dated July 28, 2006 is hereby MODIFIED to include a penalty of \$11,900 which is hereby abated. The Commission acknowledges that the tax due has been paid in full and the taxpayer has no further liability with respect to this deficiency determination.

Dated this \_\_\_\_\_ 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.

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