

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21404
[REDACTED],)	
)	DECISION
Taxpayer.)	
_____)	

On April 9, 2008, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] proposing sales and use tax, penalty, and interest for the period of July 1, 2005, through July 31, 2005, in the total amount of \$2,000.

On June 11, 2008, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer has not asked for a hearing before the Tax Commission.

In July 2005, the taxpayer purchased a new [Redacted] automobile [Redacted] for \$27,822. He did not apply for a title or register the car in Idaho. Instead he transferred the license plates [Redacted] that he owned previously. The taxpayer said that he forgot to take the paperwork to the Department of Motor Vehicles to register the new vehicle. He did not pay sales tax to the vendor when he purchased the new [Redacted], nor did he pay use tax to the county because he did not register the vehicle. The Commission, therefore, issued the taxpayer a Notice of Deficiency for use tax on the purchase price.

The taxpayer said he did not want to have a hearing and admitted that he owed the tax. The Commission has agreed to waive the penalty for reasons of hardship.

WHEREFORE, the Notice of Deficiency Determination dated April 9, 2008, is MODIFIED and as MODIFIED, 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>
\$1,391	\$319	\$1,710

Interest is calculated through February 20, 2009, and will continue to accrue at the rate set forth in Idaho Code § 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.

DATED this ____ day of _____, 2009.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2009, 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.
