

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 21574
[REDACTED]	)	
	)	DECISION
Petitioner.	)	
	)	
	)	
	)	
	)	

---

On August 27, 2008, the staff of the Sales, Use, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted](taxpayer) proposing sales and use tax, penalty, and interest for the period July 1, 2006, through June 30, 2008, in the total amount of \$11,161.

On October 24, 2008, the taxpayer filed a timely appeal and petition for redetermination. In January 2009 the taxpayer responded by telephone to the Commission’s hearing rights letter sent December 9, 2008 stating that a family medical emergency in another state would make it difficult for him to deal immediately with his protest. It was agreed at the time that he would be in touch with the Commission in March or April 2009. He was uncertain what his address would be, and he left an email address as a contact point.

The Commission has since tried to reach the taxpayer by email on May 29, 2009, but the message was undeliverable. Reminder letters sent on June 2 and June 16, 2009, to the current and prior addresses given by the taxpayer were returned by the U.S. Postal Service as undeliverable and unable to be forwarded.

On June 19, 2009, the Commission was aware of a more recent address for the taxpayer. A letter to that location was eventually returned as undeliverable because the location had no mail receptacle. On July 14, 2009, the Commission sent a letter to the taxpayer at the same address via UPS, which delivers mail to a physical address rather than to a mail box. The

Commission has confirmation of delivery but has not heard from the taxpayer as of the date of this decision.

The taxpayer has provided nothing further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision.

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 deficiency notice for the period July 1, 2006, through June 30, 2008.

A determination of the Idaho State Tax 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 sales and use tax liability for the period July 1, 2006, through June 30, 2008.

The Bureau added interest and penalty to the sales and use tax deficiency. The Commission reviewed those additions, found both to be appropriate per Idaho Code §§ 63-3045 and 63-3046, and has updated interest accordingly through September 30, 2009.

WHEREFORE, the Notice of Deficiency Determination dated August 27, 2008, is hereby APPROVED in accordance with the provisions of this decision and, as so APPROVED, is AFFIRMED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u><b>TAX</b></u>	<u><b>PENALTY</b></u>	<u><b>INTEREST</b></u>	<u><b>TOTAL</b></u>
\$9,831	\$492	\$1,324	\$11,647

Interest is calculated through September 30, 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 enclosed.

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.

---