

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21599
[Redacted])	
Petitioner.)	DECISION
)	
_____)	

On August 19, 2008, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer) proposing sales and use tax, penalty, and interest for the period of June 2006 in the total amount of \$2,430.

On September 18, 2008, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not respond to two hearing rights letters.

At issue is sales tax imposed on the sale of a [Redacted] The Commission contacted [Redacted] after he registered the [Redacted] and inquired if he had paid sales tax. [Redacted] sent a copy of his invoice showing that he had paid \$1,725 when he purchased the [Redacted] on June 16, 2006.

The taxpayer has a seller's permit and files quarterly sales tax returns. For the period of April 1, 2006, through June 30, 2006, the taxpayer filed a return showing zero total sales and no tax due. For the following quarter, July 1, 2006, through September 30, 2006, the taxpayer filed a return showing \$12,750 in taxable sales and \$637.50 tax due. The taxpayer then filed three consecutive returns showing zero sales.

It appears, then, that the taxpayer collected sales tax on the sale of the [Redacted] and did not remit it. The taxpayer has not provided any information to show that he actually has paid the tax. As a result, the Commission will uphold the NOD. A determination of the 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). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

WHEREFORE, the Notice of Deficiency Determination dated August 19, 2009, is APPROVED, AFFIRMED, and MADE FINAL.

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

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,725	\$431	\$318	\$2,474

Interest is calculated through May 8, 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.
