

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[Redacted],) DOCKET NO. 21824
)
)
Petitioner.) DECISION
)
_____)

On July 18, 2008, the staff of the Sales Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to The [Redacted] dba [Redacted] (taxpayer) proposing sales and use tax, penalty, and interest for the period of April 1, 2005, through March 31, 2008, in the total amount of \$10,396.

On September 18, 2008, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request informal hearing with the Commission.

The taxpayer operates a [Redacted], [Redacted]. The taxpayer is in the business of [Redacted]. Admissions, as well as charges for the use of a facility for recreation, are included in the definition of “sale” in Idaho Code § 63-312 and are, therefore, taxable.

During the audit period, the taxpayer did not maintain [Redacted] journals, ledgers, or backup documents. [Redacted].

The taxpayer requested additional time to submit more documentation. The audit staff has reviewed the documentation and made the appropriate adjustments.

In Idaho, a Tax Commission deficiency notice is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 716 P.2d 1344, (1986). The taxpayer’s records, in this case, are inadequate to meet that burden.

WHEREFORE, the Notice of Deficiency Determination dated July 18, 2008, is MODIFIED, 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>
\$3,405	\$170	\$683	\$4,258

Interest is calculated through June 30, 2010, 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 _____ 2010.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2010, 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.