

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 22022
[Redacted])	
)	DECISION
Petitioner.)	
)	
)	
)	
)	

On May 29, 2009, the staff of the Sales Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer) proposing use tax and interest for the period of October 1, 2005, through September 30, 2008, in the total amount of \$18,713. In a letter dated June 5, 2009, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer declined to have an informal hearing with the Commission.

The taxpayer's protest did not raise any issue with the facts or the tax code as interpreted by the auditor. The Commission, therefore, upholds the audit findings.

WHEREFORE, the Notice of Deficiency Determination dated May 29, 2009, is AFFIRMED, and as AFFIRMED, is MADE FINAL.

Interest is calculated through March 31, 2010, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

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>
\$15,584	\$3,648	\$19,232

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.
