

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 22441
)
)
Petitioners.) DECISION
)
_____)

On October 15, 2009, 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 (Notice) to [Redacted](taxpayer) proposing sales tax, use tax, penalty, and interest for the audit period January 1, 2004, through December 31, 2006, in the total amount of \$20,881.

In correspondence received October 19, 2009, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request a hearing.

BACKGROUND

The taxpayer is an out-of-state manufacturer and seller of [Redacted]. The taxpayer has Idaho nexus and is a registered seller in this state.

A routine audit of the taxpayer revealed a deficiency in both sales and use tax.

PROTEST

The taxpayer paid the tax, interest, and penalty on October 26, 2009, and protested the imposition of the penalty stating that it was in substantial compliance with the Idaho tax statute.

CONCLUSION

The Commission herein exercises its authority to abate the penalty pursuant to Idaho Code § 63-3047. Additionally, the Commission notes that the taxpayer overpaid interest and hereby refunds that amount.

WHEREFORE, the Notice of Deficiency Determination dated October 15, 2009, is hereby MODIFIED, and as MODIFIED, is AFFIRMED and MADE FINAL, in accordance with the provisions of this decision.

The following penalty and interest is to be returned to the taxpayer:

<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
(\$808)	(\$117)	(\$925)

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.
