

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21755
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On December 5, 2008, the staff of the Sales and Use Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer) proposing use tax, penalty, and interest for the tax period September 1, 2006, through July 31, 2007, in the total amount of \$119,858. In a letter dated February 4, 2009, the taxpayer filed a timely appeal and petition for redetermination. Upon a review of the facts and the legal issues, the Commission agreed to reduce the penalty to \$4,083. The Commission, having reviewed the file, and with an understanding of the facts and the applicable tax law, upholds the audit findings.

In a letter dated July 22, 2009, the taxpayer informed the Commission that it was withdrawing its protest. Subsequently, the taxpayer paid the tax, the remaining penalty, and the accrued interest. The Commission herein acknowledges full payment.

WHEREFORE, the Notice of Deficiency Determination dated December 5, 2008, is MODIFIED and AFFIRMED, and as AFFIRMED, is MADE FINAL.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2011.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2011, 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.

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