

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

In the Matter of the Protest of )  
 )  
 [Redacted] ) DOCKET NO. 22040  
 )  
 )  
 Petitioner. ) DECISION  
 )  
 \_\_\_\_\_ )

On April 10, 2009, the Sales Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Taxpayer Initiated Refund Determination (Notice) to [Redacted], for the period February 1, 2006, through December 31, 2008, denying the entire refund claim of \$24,590. A timely protest and petition for redetermination was filed on June 10, 2009. At the taxpayer's request, the Commission held a hearing with the taxpayer on November 12, 2009. The Commission, having reviewed the entire file, hereby issues its decision.

The information submitted by the taxpayer in support of its protest in the months following the hearing has been reviewed, and it appears from that information the Notice should be canceled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice of Taxpayer Initiated Refund Determination dated April 10, 2009, is hereby CANCELED.

IT IS ORDERED and THIS DOES ORDER that the taxpayer receive a refund of the following tax and interest:

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
(\$24,590)	(\$5,584)	(\$30,174)

Interest is calculated through April 30, 2011, and will accrue at negative \$2.69 per day in 2011.

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

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

IDAHO STATE TAX COMMISSION

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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.