

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22048
[Redacted]	)	
Petitioner.	)	
	)	DECISION
_____	)	

On May 29, 2009, the Sales and Use Tax Audit Bureau of the Idaho Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer) for the tax period June 1, 2003 through May 31, 2008, proposing Idaho sales tax and interest in the total amount of \$3,835. A timely protest and petition for redetermination was dated June 15, 2009. The taxpayer responded to a hearing rights letter by referencing a personal bankruptcy filing, and a hearing was held on October 1, 2009.

In 2008, the taxpayer ceased operation, and the shareholders, a married couple, filed for personal bankruptcy. They were granted a discharge on May 1, 2009, by the United States Bankruptcy Court, District of [Redacted], pursuant to Section 727 of Title 11, United States Code. While the sales tax obligation is not dischargeable, the shareholder's home was foreclosed, and they were without employment. The Commission concluded that the shareholders are without the means to pay and that this Notice should be canceled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice dated May 29, 2009, is hereby CANCELED.

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.

\_\_\_\_\_