

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

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

---

On September 9, 2009, the Sales, Fuel, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer). The Notice proposed additional amusement device tax penalty in the total amount of \$50 for taxable period July 1, 2009, through June 30, 2010.

The taxpayer filed a timely appeal and petition for redetermination on October 1, 2009. The Commission sent several letters to the taxpayer advising her about her rights to a hearing. The taxpayer did not respond, and a final notice was sent February 8, 2011. The Commission, having reviewed the audit file, upholds the findings as explained below.

The taxpayer owns a bar with a single amusement device onsite. Idaho Code § 63-3623B(b) requires that the taxpayer obtain an annual amusement device permit for every applicable device. The taxpayer must apply for the permit by July 1 every year. On May 9, 2009, the Bureau mailed a reminder letter to the taxpayer. The taxpayer applied for the permit on or around July 23, 2009. The Commission subsequently issued the Notice with the appropriate penalty of \$50 per Idaho Code § 63-3623B(f)(1).

The taxpayer has not provided the Commission with legal or factual information to establish that the amount asserted in the Notice is incorrect. A determination of the State Tax Commission is presumed to be correct (Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho

810, 814, 683 P.2d 846, 850 1984) and the burden is on the taxpayer to show that the deficiency is erroneous (Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 Ct. App. 1986.) Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's amusement device tax liability for the period in question.

THEREFORE, the NODD Determination dated September 9, 2009, and directed to [Redacted] is AFFIRMED by this decision.

IT IS ORDERED that the taxpayer pay the following amount of tax, penalty, and interest:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$0	\$50	\$0	\$50

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 \_\_\_\_\_ 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.

---