

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 22900
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On March 5, 2010, 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 August 1, 2006, through August 31, 2006, proposing Idaho use tax, penalty, and interest in the total amount of \$6,634. A timely protest and petition for redetermination was dated March 19, 2010. The taxpayer responded to a hearing rights letter by referencing a personal [Redacted].

The taxpayer was granted a discharge from its debt obligations on [Redacted], by the United States Bankruptcy Court, District of Idaho, pursuant to Section 727 of Title 11, United States Code. A use tax liability is not an exception to the discharge and leaves the Commission with no debt to collect. The taxpayer was granted Chapter 7 bankruptcy with relief from debts prior to [Redacted]. Since the Trustee filed a report of no distribution, the Commission concludes that the Notice should be canceled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice of Deficiency Determination dated March 5, 2010 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.