

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 23358  
Petitioner. )  
DECISION  
\_\_\_\_\_ )

On May 11, 2010, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayers). The original Notice proposed additional use tax, penalty, and interest in the total amount of \$1,914 for taxable period January 2010.

The taxpayers filed a timely appeal and petition for redetermination on June 23, 2010. The petition asserted that the vehicle price subject to use tax was less than the amount asserted in the Notice. The taxpayers gave no other arguments against the Notice.

On September 2, 2010, the Bureau adjusted the Notice based on the information provided by the taxpayer. The adjusted Notice proposed additional use tax, penalty, and interest in the total amount of \$1,074 for taxable period January 2010.

The Commission sent several letters to the taxpayers advising them of their rights to a hearing. The taxpayers did not respond, and a final notice was sent on February 8, 2011. The Commission, having reviewed the audit file, upholds the findings as explained below.

Besides the initial appeal, the taxpayers have not provided the Commission with further legal or factual information to establish that the amount asserted in the Notice is incorrect. A determination of the 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 taxpayers 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 Notice prepared by the Bureau to be a reasonably accurate representation of the taxpayers' use tax liability for the period in question.

THEREFORE, the Notice of Deficiency Determination dated May 11, 2010, and directed to [Redacted] is AFFIRMED by this decision.

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

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$840	\$210	\$84	\$1,134

Interest is calculated through March 30, 2012, and will continue to accrue until the entire liability has been paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' 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.  
  
\_\_\_\_\_