

for the Commission to redetermine. Accordingly, the Commission issues its decision based upon the information submitted in this docket.

As of the date of this decision, the Petitioners have not provided any additional information or documentation that would resolve this case in the Petitioners' favor. It is the Petitioners' burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State Dept. of Revenue, 106 Idaho 810, 814, (1984); Parsons v. Idaho State Tax Comm'n, 110 Idaho 572, 574 (Ct. App. 1986). Since the Petitioners have not met this burden of proof showing that the NODD prepared and as subsequently modified by the ITA is incorrect, the Commission upholds the ITA's determination for taxable years 2004 through 2006.

THEREFORE, the Notice of Deficiency Determination dated February 10, 2011, as modified by ITA on June 6, 2011, and directed to the Petitioners is hereby AFFIRMED by this decision.

An explanation of the Petitioners' right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____ 2012.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2012, 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.
