

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

|                                 |   |                  |
|---------------------------------|---|------------------|
| In the Matter of the Protest of | ) |                  |
|                                 | ) | DOCKET NO. 24532 |
| [Redacted],                     | ) |                  |
|                                 | ) |                  |
| Petitioner.                     | ) | DECISION         |
|                                 | ) |                  |
| _____                           | ) |                  |

On August 15, 2011, the Sales and Use Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted]. The Notice proposed additional sales tax, use tax, and interest in the total amount of \$9,645 for taxable periods June 2008 through May 2011.

The taxpayer filed a timely appeal and petition for redetermination on September 19, 2011. On April 25, 2012, the Commission held an informal hearing with the taxpayer. At the hearing, the taxpayer confirmed that he did not have any legal or factual argument against the Notice. In the months following the hearing, the taxpayer made a settlement offer which was rejected by the Commission.

The taxpayer has 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 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 sales and use tax liability for the period in question.

THEREFORE, the Notice of Deficiency Determination dated August 15, 2011, and directed to [Redacted] is AFFIRMED by this decision.

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

| <u>TAX</u> | <u>INTEREST</u> | <u>TOTAL DUE</u> |
|------------|-----------------|------------------|
| \$8,930    | \$1,129         | \$10,059         |

Interest is calculated through December 14, 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 taxpayer's right to appeal this decision is enclosed.

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.  
  
\_\_\_\_\_