

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 24891
)
)
Petitioner.) DECISION
)
_____)

On December 1, 2009, the staff of the Sales, Use, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer) proposing sales tax, use tax, penalty, and interest for the period January 1, 2005, through December 31, 2007, in the total amount of \$264,287. For the reasons that follow, the Commission modifies the audit findings.

The Multistate Tax Commission (MTC) audited the taxpayer on behalf of the Commission. The Bureau issued a Notice based on the audit findings, and on January 22, 2010, the taxpayer filed a timely appeal and petition for redetermination of the Notice. Subsequently, the taxpayer provided considerable evidence, which the Bureau accepted, lowering the liability accordingly.

This decision documents the revised tax liability and interest. The taxpayer paid in excess of this amount and is due a refund as shown below.

The Commission finds the revised amount calculated by the Bureau to be a reasonable representation of the taxpayer's sales and use tax liability for the period January 1, 2005, through December 31, 2007.

The Bureau added interest to the sales and use tax deficiency (Idaho Code § 63-3045).

THEREFORE, the Notice dated December 1, 2009, is MODIFIED, and hereby APPROVED as MODIFIED in accordance with the provisions of this decision and is AFFIRMED and MADE FINAL.

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$18,251	\$ 2,866	\$21,117
	Less Paid	<u>(23,983)</u>
	Refund	<u>(\$ 2,866)</u>

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.
