

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 25046
[Redacted],)
)
Petitioner.) DECISION
)
)
_____)

On July 16, 2010, the staff of the Sales, Use, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Taxpayer Initiated Refund Determination (Notice) to [Redacted] (taxpayer) denying in total a sales tax refund request for the period November 1, 2006, through December 31, 2008, in the amount of \$25,890. For the reasons that follow, the Commission upholds the Notice.

In a letter dated September 17, 2010, the taxpayer filed a timely appeal and petition for redetermination of the Notice stating that it disagreed with the findings and would provide additional information. Since that time, the Commission has not received the information necessary to make a determination in the taxpayer’s favor. The Commission sent a standard hearing rights letter to the taxpayer on June 22, 2012, but as of the date of this decision has not received a reply.

The taxpayer did not provide evidence adequate to establish that the refund denial affirmed in the Notice is incorrect. As a result, the Commission will uphold the Notice. 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 finding is erroneous (Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 Ct. App. 1986.)

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.
