

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22510
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On June 25, 2009, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted] (taxpayer) proposing withholding tax, penalty, and interest for the period January 1, 2007, through December 31, 2007, in the total amount of \$2,491.

On August 26, 2009, the taxpayer filed a timely appeal and petition for redetermination of the Notice. The Commission upholds the audit findings and notes that the amount asserted has been paid in full.

The Notice referred to in this decision arises from an examination of withholding records. The Bureau's examination showed that the taxpayer withheld Idaho income tax from its employees, but remitted less than the amount reported. The taxpayer has since made full payment to the Commission, and no further action is required of either the taxpayer or the Commission.

THEREFORE, the Notice of Deficiency Determination dated June 25, 2009, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2013.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2013, 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.  
  
\_\_\_\_\_