

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[Redacted],) DOCKET NO. 24035
)
)
Petitioner.) DECISION
)
_____)

On March 31, 2011, the Sales Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to [Redacted](taxpayer). The Notice proposed additional sales tax, penalty, and interest in the total amount of \$1,224 for taxable periods July 2006 through June 2009. The taxpayer filed a timely appeal and petition for redetermination on April 27, 2011.

The Commission has been in contact with the taxpayer to discuss the protest. The taxpayer submitted additional documentation, but did not wish to hold an informal hearing. The Commission, having reviewed the audit file and additional documentation obtained since the protest, hereby cancels the Notice for the reasons detailed below.

The Bureau issued the Notice asserting that the taxpayer failed to collect sales tax on a single transaction in which the taxpayer sold a [Redacted] to a customer in Idaho. The Bureau argues that the taxpayer is liable for the sales tax it should have collected on the transaction, and the taxpayer has protested the Bureau’s assertion.

Since the time of the protest, the Commission has obtained documentation showing the proper amount of tax was paid to the state of Idaho related to this transaction. Therefore, the Commission sees no need for further discussion of the parties’ legal arguments as the evidence obtained is sufficient to absolve the taxpayer of any further tax liability in regards to the Notice.

THEREFORE, the Notice dated March 31, 2011, and directed to [Redacted] is CANCELED.

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.
