

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25380
[Redacted],	)	
	)	
Petitioner.	)	DECISION
	)	

On October 24, 2012, 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). The Notice asserted additional sales tax, use tax, penalty, and interest for taxable periods April 2009 through March 2012. The taxpayer filed a timely appeal and petition for redetermination on November 1, 2012. He later requested an informal hearing, which was held on February 4, 2013.

The Commission, having reviewed the audit file, considered the information discussed at the hearing, and analyzed documentation submitted after the hearing, hereby adjusts the audit findings by this decision.

The Commission approves of the Bureau’s imposition of interest as appropriate per Idaho Code § 63-3045(6). The Commission waives the Bureau’s imposition of penalty per Idaho Code §§ 63-3046(c) and (g).

THEREFORE, the Notice dated October 24, 2012, and directed to [Redacted] is MODIFIED by this decision. AS MODIFIED, the taxpayer owes the following amount of tax, penalty, and interest:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$3,276	\$0	\$280	\$3,556
		PAYMENT:	<u>\$3,556</u>
		REMAINING:	\$0

The Commission acknowledges that the taxpayer has already made full payment of the adjusted liability.

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

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

IDAHO STATE TAX COMMISSION

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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.