

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25439
[Redacted],)	
)	
Petitioner.)	DECISION
)	
_____)	

On October 29, 2012, 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 April 1, 2009, through March 31, 2012, in the total amount of \$34,475.

On December 6, 2012, the taxpayer filed a timely appeal and petition for redetermination of the Notice stating that it disagreed with a single audit finding. At the taxpayer's request, the Commission held an informal hearing on February 5, 2013. At the hearing the taxpayer provided information that the Commission considers adequate to reduce the liability in the taxpayer's favor. Further, the Commission acknowledges receipt of payment for all amounts due on uncontested audit findings.

The Commission thus upholds the audit findings for the uncontested issues and concludes that no additional amount is due.

Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be an accurate representation of the taxpayer's sales and use tax liability for the period April 1, 2009, through March 31, 2012, with the exception previously noted.

THEREFORE, the Notice of Deficiency Determination dated October 29, 2012, is hereby **MODIFIED** 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.