

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25448A
[Redacted],	)	
	)	
Petitioner.	)	AMENDED DECISION
_____	)	

On October 23, 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 January 1, 2008 through May 31, 2012, in the total amount of \$2,900.

On August 9, 2013, the Tax Commission issued a decision to affirm the Notice of Deficiency Determination. An error in that decision has now been identified. Although the analysis of the case was correct, the amount of interest stated in the order was incorrect.

THEREFORE, the Decision dated August 9, 2013, is hereby AMENDED to reflect the correct amount of interest, and as so AMENDED is hereby APPROVED, AFFIRMED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, and interest:

<u>SALES TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,987	\$312	\$2,299
<u>T &amp; C TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$662	\$104	\$766
\$2,649	\$416	<u>\$3,065</u>

Interest is computed through 11/30/2013.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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

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.