

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 30832
[Redacted],	)	
	)	
Petitioner.	)	DECISION
	)	
	)	
<hr style="width: 40%; margin-left: 0;"/>	)	

On October 31, 2013, the Income Tax Audit Bureau (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioner)<sup>1</sup>, for taxable years 2010 and 2011, proposing Idaho income taxes, penalty, and interest in the total amount of \$689,432. Petitioner filed its petition for redetermination on December 23, 2013. In January 2015, Audit notified Petitioner that it was modifying the NODD by removing the penalty and reducing the proposed amount of tax and interest it was seeking to \$119,158. The Idaho Code section 63-3045(2) hearing was held on July 21, 2015. The Commission, having reviewed the file, hereby issues its decision.

At the informal hearing, Petitioner provided additional information and documentation. The written documentation was forwarded to Audit and a subsequent meeting was held with Audit to discuss the additional documentation. After careful consideration of the information contained within the original Audit file and the additional information provided at the informal hearing, the Commission’s decision is to cancel the NODD.

THEREFORE, the NODD dated October 31, 2013, as modified by Audit in January 2015, and directed to Petitioner, is CANCELED.

---

<sup>1</sup> As used in this decision, Petitioner refers to the corporations included on schedules 1100.1 and 1100.2 attached to the NODD.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

IDAHO STATE TAX COMMISSION

---

COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2015, 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.