

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

[Redacted]

Petitioner.

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DOCKET NO. 0-225-118-208

DECISION

On July 22, 2019, 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] (Petitioner), proposing sales tax, use tax, and interest for the period February 1, 2012, through January 31, 2019, in the total amount of \$3,454.

On July 31, 2019, Petitioner filed a timely appeal and petition for redetermination of the Notice. At Petitioner’s request, the Commission held an informal hearing on November 14, 2019. The Commission is advised of the contents of the audit file as well as information presented at the informal hearing, and hereby modifies the Notice to reflect a total amount due of \$339.

Conclusion

THEREFORE, the Notice dated July 22, 2019, is hereby AFFIRMED as MODIFIED by this decision. The Notice of Deficiency Determination has been paid in full by Petitioner; therefore, no demand for payment is made or necessary.

An explanation of Petitioner’s right to appeal this decision is included with this decision.

DATED this _____ day of _____, 2019.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2019 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.

[Redacted]

[Redacted]

[Redacted]
