

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-028-540-416A
[Redacted]	)	
	)	
Petitioner.	)	AMENDED DECISION
_____	)	

On May 21, 2018, 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 January 1, 2015, through December 31, 2017 period, in the total amount of \$6,433. On May 25, 2018, Petitioner paid \$6,433.

On February 8, 2019, the Commission issued a Decision to Petitioner on Docket No. 1-028-540-416, upholding the Bureau’s Modified Notice in the amount of \$6,135. The Decision did not correctly list the total amount due, as Modified, or recognize Petitioner’s payment. Instead, the Decision ORDERED and DEMANDED a payment that was not due.

THEREFORE, the Decision for Docket No. 1-028-540-416 dated February 8, 2019, is hereby AMENDED to recognize the Modified amount due and the payment made by Petitioner resulting in a **REFUND in the amount of \$342**, plus associated interest accrued from the date of Petitioner’s payment.

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 AMENDED DECISION was served by sending the same by  
United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

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