

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 22367A
[Redacted],)	
)	
Petitioner.)	AMENDED DECISION
_____)	

On March 18, 2010, the Idaho State Tax Commission issued a Decision on Docket No. 22367 to [Redacted] (taxpayer) for taxable year 2008. The decision stated the claimed dependent did not meet the requirements of Internal Revenue Code (IRC) section 152 and disallowed the dependent exemption to the taxpayer. The decision further stated that since the taxpayer did not have a dependent, he could not file his return as head of household.

The decision incorrectly computed the additional tax due. The taxpayer’s standard deduction was not adjusted to the single amount. Therefore, this amendment corrects the taxpayer’s tax and interest to agree with the narrative of the Tax Commission’s decision.

WHEREFORE, the decision for Docket No. 22367 dated March 18, 2010 is hereby AMENDED.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and this does ORDER that the taxpayer pay the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$681	\$39	\$720
		2009 Refund	<u>(44)</u>
		Balance Due	<u>\$676</u>

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 _____ 2010.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2010, 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.
