

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-445-509-632AA
[Redacted] ,)	
)	
Petitioner.)	AMENDED DECISION
_____)	

On February 23, 2017, the Idaho State Tax Commission issued an Amended Decision on Docket No. 0-445-509-632 to **[Redacted]** (Petitioner) for the taxable year 2007 and taxable years 2009 through 2011. The decision modified the Tax Commission’s Notice of Deficiency Determination dated April 7, 2016.

After receiving the Tax Commission’s amended decision, Petitioner provided a copy of his 2010 and 2011 Idaho individual income tax returns. Since Petitioner submitted these returns within the appeal period of the decision, the Tax Commission decided that the returns should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed Petitioner’s returns and found them to be a more accurate representation of Petitioner’s Idaho taxable income. Therefore, the Tax Commission accepts Petitioner’s 2010 and 2011 Idaho income tax returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

THEREFORE, the amended decision for Docket No. 0-445-509-632A dated February 23, 2017, is hereby AMENDED to include the provisions of this amended decision.

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

IT IS ORDERED that Petitioner pay the following tax, penalty and interest
(interest is computed to May 26, 2017)

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$3,771	\$943	\$1,478	\$6,192
2009	1,597	399	444	2,440
			TOTAL DUE	<u>\$8,632</u>

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

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

DATED this _____ day of _____ 2017.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2017,
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.
