

On August 22, 2000, the Tax Commission sent correspondence to the petitioners requesting that they contact the Tax Commission. Additionally, the petitioners' telephone number previously provided to the Tax Commission was no longer in service. As of October 23, 2000, the petitioners have not contacted the Tax Commission and the Tax Commission has been unsuccessful in contacting the petitioners.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provision of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The intent of the Idaho Legislature is to follow the federal determination subject only to the modifications contained in the Idaho Law. [Redacted]. Accordingly, the Tax Commission finds the Notice of Deficiency Determination issued on December 8, 1998, which was computed from the final federal adjustment to the petitioners' taxable income, to be appropriate.

WHEREFORE, the Notice of Deficiency Determination dated December 8, 1998, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER the petitioners to pay the following taxes, penalty, and interest (calculated through December 31, 2000):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$105,755	\$26,439	\$39,902	\$172,096

TOTAL DUE \$172,096

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

An explanation of the petitioners' rights to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2000.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2000, I caused to be served a true copy of the foregoing DECISION by the method indicated below, and addressed to each of the following:

[Redacted]

U.S. Mail, Postage Prepaid

[Redacted]

Hand Delivered

[Redacted]

Overnight Mail

Telecopy (Fax)

Receipt No. [Redacted]