

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 13864
[REDACTED],)	
)	AMENDED DECISION
Petitioners.)	
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)	

On May 18, 1999, the Tax Discovery Bureau of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for taxable years 1992, 1993, and 1994 in the total amount of \$8,954.

On November 22, 1999, the Tax Commission issued a decision to modify the Notice of Deficiency Determination based upon the contents of the file. Because the taxpayers did not file returns, the deficiency notice was prepared using the best available information.

The Tax Commission has now received one more W-2 from the taxpayers showing additional withholding for 1992. This additional withholding was not reflected in the Notice of Deficiency Determination or the Decision. The missing W-2, which was delivered to the Tax Commission at the Board of Tax Appeals hearing on April 25, 2001, is accepted as valid. Therefore, the Tax Commission's decision dated December 11, 2000 is hereby amended to reflect the changes in the amount due for 1992.

WHEREFORE, the Notice of Deficiency Determination dated May 18, 1999 is MODIFIED and, as so modified, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1992	\$1,179	\$295	\$796	\$2,270
1993	508	127	289	924
1994	1,049	262	490	<u>1,801</u>
			TOTAL	<u>\$4,995</u>

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

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2001, 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]
 [REDACTED]
 [REDACTED]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1