

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14234
[REDACTED],)	
)	AMENDED DECISION
Petitioner.)	
_____)	

On March 20, 2001, the Idaho State Tax Commission issued a decision on Docket No. 14234 to [Redacted] (taxpayer), for the taxable years 1995 and 1996. The decision affirmed the Tax Commission's [Redacted] in determining the taxable income of the taxpayer and agreed with the tax computation prepared by the Tax Discovery Bureau. The Tax Commission based its decision upon the information available since the taxpayer failed to provide any additional information for those years.

The taxpayer submitted her 1995 and 1996 income tax returns she had prepared. Since the taxpayer submitted these returns within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayer's 1995 and 1996 income tax returns and found they were a better representation of the taxpayer's taxable income for the years 1995 and 1996. Therefore, the Tax Commission accepts the taxpayer's 1995 and 1996 returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

The taxpayer's return for 1996 resulted in a refund. However, Idaho Code sections 63-3035 and 63-3072 prohibit refunding or crediting the overpayment of tax if a claim for credit or refund is not filed within three years of the due date of the return. The taxpayer's 1996 return had a due date of April 15, 1997. Since the taxpayer's submission of her 1996 return was well past the three-year statute, the Tax Commission hereby denies the refund.

WHEREFORE, the decision for Docket No. 14234 dated March 20, 2001 is hereby AMENDED to include the provisions of this amended decision.

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

<u>YEAR</u>	<u>REFUND CLAIMED</u>	<u>REFUND ALLOWED</u>	<u>TAX DUE</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$ 0	\$0	\$452	\$113	\$162	\$727
1996	263	0	0	0	0	<u>0</u>
				TOTAL TAX DUE		<u>\$727</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 included 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] Receipt No. [Redacted]
[REDACTED][REDACTED]

ADMINISTRATIVE ASSISTANT 1

