

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of Protest of)	
)	DOCKET NO. 14555
[REDACTED],)	
)	AMENDED DECISION
Petitioners.)	
_____)	

On November 15, 1999, the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income taxes, penalties, and interest for 1994, 1996, and 1997 in the total amount of \$11,605.

The taxpayers filed a timely protest and submitted Idaho income tax returns for 1996 and 1997. The Tax Commission issued a decision dated December 15, 2000 that accepted those returns as filed. However, because no information was furnished that addressed the 1994 income tax return, the Bureau’s determination of taxes, penalties, and interest for 1994 was upheld.

The taxpayers, have come forward with new information regarding their residency and Idaho income for 1994 that changes the decision. The Idaho income that was withheld during the year offsets the Idaho income tax due for the portion of the year the taxpayers lived in Idaho. Therefore, the taxpayers’ Idaho taxes due for 1994 are reduced to zero for the year. The 1996 and 1997 Idaho returns submitted by the taxpayers are accepted as filed subject to review at a later date as provided in Idaho Code § 63-3068(a).

WHEREFORE, the decision dated December 15, 2000, is hereby AMENDED and, as so amended, is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following taxes, penalties, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$ 0	\$ 0	\$ 0	\$ 0

1996	1,199	300	341	1,840
1997	600	150	118	<u>868</u>
TOTAL				<u>\$2,708</u>

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

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

DATED this ____ day of _____, 2000.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2001, served a copy of the within and foregoing AMENDED DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted] _____