

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 14770
[REDACTED],	)	
	)	AMENDED DECISION
Petitioners.	)	
	)	
	)	
	)	

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On March 16, 2001, the Idaho State Tax Commission issued a decision on Docket No. 14770 to [Redacted] (taxpayers), for the taxable years 1994 through 1997. The decision modified the Tax Commission's Notice of Deficiency Determination dated March 20, 2000, based upon a 1997 income tax return submitted by the taxpayers and additional withholding information for tax year 1996. No changes were made to the 1994 or 1995 tax years.

After receiving the Tax Commission's decision, the taxpayers submitted individual income tax returns for 1994 and 1995. Since the taxpayers submitted the returns within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayers' 1994 and 1995 income tax returns and found they were a better representation of the taxpayers' taxable income for those years. Therefore, the Tax Commission accepts the taxpayers' 1994 and 1995 returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

The taxpayers' returns resulted in refunds for both 1994 and 1995. 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 (3) years of the due date of the return. The taxpayers' 1994 return had a due date of April 15, 1995. The taxpayers' 1995 return had a due date of

April 15, 1996. The taxpayers submitted their returns on May 14, 2001, well past the three-year statute. Therefore, the Tax Commission must deny the refunds.

WHEREFORE, the decision for Docket No. 14770 dated March 16, 2001 is hereby AMENDED to include the provisions of this amended decision.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers receive the following refund.

<u>YEAR</u>	<u>REFUND CLAIMED</u>	<u>REFUND ALLOWED</u>	<u>TOTAL</u>
1994	\$1,709	\$ 0	\$ 0
1995	1,896	0	0
1996	0	0	0
1997	339	339	<u>339</u>
		TOTAL REFUND	<u>\$339</u>

An explanation of the taxpayers' 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]

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ADMINISTRATIVE ASSISTANT 1