

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14864
[REDACTED],)	
)	AMENDED DECISION
Petitioner.)	
_____)	

On February 14, 2001, the Idaho State Tax Commission issued a Decision on Docket No. 14864 to [Redacted] (taxpayer), for the taxable year 1994. The decision affirmed the Tax Commission's [Redacted] 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 that year.

The taxpayer contacted the Tax Commission after receiving the decision and asked the Tax Commission to consider a 1994 income tax return he prepared. Since the taxpayer submitted the return within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayer's 1994 income tax return and found it was a better representation of the taxpayer's taxable income for the taxable year 1994. Therefore, the Tax Commission accepts the taxpayer's 1994 return, subject to the normal review process of the Tax Commission, in lieu of the return prepared by the Tax Discovery Bureau.

The taxpayer's return 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 (3) years of the due date of the return. The taxpayer's 1994 return had a due date of April 15, 1995. Since the taxpayer's submission of his 1994 return was well past the three-year statute, the Tax Commission hereby denies the refund.

WHEREFORE, the decision for Docket No. 14864 dated February 14, 2001 is hereby AMENDED to include the provisions of this amended decision.

Since the taxpayer owes no additional tax, no ORDERED and DEMAND for payment is made.

<u>YEAR</u>	<u>REFUND CLAIMED</u>	<u>REFUND ALLOWED</u>	<u>TOTAL DUE</u>
1994	\$ 618	\$0	\$0

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]
[Redacted]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1