

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[Redacted],) DOCKET NO. 14164 & 16504
)
) DECISION
)
Petitioner.)
)
_____)

[Redacted] (petitioner) protests the Notices of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated August 20, 1999 and June 13, 2001. The Notices of Deficiency Determination asserted no additional liabilities for Idaho income tax and interest for the petitioner since the petitioner is an S corporation.

The auditor made numerous adjustments to the Idaho income tax returns of the petitioner. The protests of the Notices of Deficiency Determination indicated that additional information would be filed. However, no additional information has been submitted for the Commission to consider. The petitioner does not allege specific errors in the auditor's computations. Therefore, the Commission finds that the determinations made by the auditor should be affirmed for both 1995 and 1996.

WHEREFORE, the Notices of Deficiency Determination dated August 20, 1999 and June 13, 2001 are hereby APPROVED, AFFIRMED, and MADE FINAL.

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

DATED this _____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in envelopes addressed to:

[Redacted]
[Redacted]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1