

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14551
[REDACTED],)	
)	AMENDED DECISION
Petitioner.)	
_____)	

On September 27, 2001, the Idaho State Tax Commission issued a Decision on Docket No. 14551 to [Redacted] (taxpayer), for the taxable years 1992 through 1994. The decision affirmed the Tax Discovery Bureau's determination that the taxpayer was required to file Idaho income tax returns and agreed with the returns the Bureau prepared. The Tax Commission based its decision upon the information available since the taxpayer failed to provide any additional information.

The taxpayer contacted the Tax Commission after receiving the decision and asked the Tax Commission to consider income tax returns he prepared for the taxable years 1992 through 1994. Since the taxpayer submitted the returns within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayer's income tax returns and found they were a better representation of the taxpayer's taxable income for the taxable years 1992 through 1994. Therefore, the Tax Commission accepts the taxpayer's 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 returns for 1992 and 1993 did not include additions for interest and penalty. Therefore, the Tax Commission added interest and penalty in accordance with Idaho Code sections 63-3045 and 63-3046. The taxpayer did add interest and penalty to his 1994 return. However, both amounts were incorrectly calculated. The Tax Commission recalculated the amounts and corrected them on the taxpayer's return.

WHEREFORE, the decision for Docket No. 14551 dated September 27, 2001 is hereby AMENDED to include the provisions stated above.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1992	\$499	\$125	\$360	\$ 984
1993	470	118	290	878
1994	482	120	261	<u>863</u>
			TOTAL DUE	<u>\$2,725</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 _____, 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 AMENDED DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED] Receipt No. [Redacted]
[Redacted]

ADMINISTRATIVE ASSISTANT 1