

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14921
[REDACTED],	)	
	)	AMENDED DECISION
Petitioner.	)	
_____	)	

On July 9, 2002, the Idaho State Tax Commission issued a Decision on Docket No. 14921 to [Redacted] (taxpayer), for the taxable years 1991 through 1998. The decision modified the Tax Commission's Notice of Deficiency Determination dated May 19, 2000, based upon additional information the taxpayer submitted.

After issuing its decision, the Tax Commission received additional documentation and verification from the taxpayer of his withholdings for the tax years 1991 and 1992. Since the taxpayer submitted the additional information within the appeal period of the decision, the Tax Commission decided the information should be incorporated into the Tax Commission's decision.

The taxpayer's withholding information for 1992 exceeded the tax deficiency for 1992 in the Tax Commission's decision. Therefore, the taxpayer would have been entitled to a refund for the tax year 1992. 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 years of the due date of the return. The taxpayer's 1992 return had a due date of April 15, 1993. The taxpayer has yet to file a claim for credit or refund, but the submission of the 1992 withholding information was received on July 17, 2002, well past the three-year statute. Therefore, the Tax Commission must deny the refund for 1992.

The taxpayer's 1991 withholding information did not exceed the tax determined by the Tax Commission for 1991; however, it did make a significant reduction in the amount owed. Therefore, the Tax Commission reduced the taxpayer's tax for 1991 and recalculated the penalty and interest to be added to the new tax amount.

WHEREFORE, the decision for Docket No. 14921 dated July 9, 2002, is hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

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>
1991	\$ 261	\$ 65	\$ 234	\$ 560
1992	0	0	0	0
1993	0	0	0	0
1994	0	0	0	0
1995	0	0	0	0
1996	0	0	0	0
1997	0	0	0	0
1998	0	0	0	<u>0</u>
			TOTAL DUE	<u>\$ 560</u>

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

An explanation of taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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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]

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