

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

|                                 |   |                  |
|---------------------------------|---|------------------|
| In the Matter of the Protest of | ) |                  |
|                                 | ) | DOCKET NO. 15698 |
| [Redacted],                     | ) |                  |
|                                 | ) | DECISION         |
| Petitioners.                    | ) |                  |
| _____                           | ) |                  |

On May 11, 2001, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for tax year 1996 in the amount of \$1,901.

The taxpayers filed a timely protest and submitted their 1996 Idaho income tax return during the appeal process. The Tax Commission, having reviewed the file, hereby issues its decision.

The Bureau identified the taxpayers as Idaho residents who had not filed an Idaho income tax return for 1996. The records showed they received income in excess of the filing requirement. The Bureau prepared a provisional income tax return on the taxpayers' behalf and sent the taxpayers a Notice of Deficiency Determination. The taxpayers appealed the determination and their file was transferred to the Legal/Tax Policy Division for administrative review. The Tax Commission received the taxpayers' missing Idaho return on January 2, 2002.

The tax return furnished by the taxpayers appears to be in order except one W-2 showing an additional \$241 of income and \$6 of withholding was missing. The federal return was attached. After full review of both the federal and state returns and after the additional income is included and the additional withholding is credited, the Tax Commission accepts the Idaho return as filed subject to review at a later date as provided in Idaho Code § 63-3068(a).

WHEREFORE, the Notice of Deficiency Determination dated May 11, 2001, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty,

and interest for 1996:

| <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|------------|----------------|-----------------|--------------|
| \$503      | \$126          | \$194           | \$823        |

Interest is calculated through February 28, 2002.

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

An explanation of the taxpayers' 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 I have on this \_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

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

---

ADMINISTRATIVE ASSISTANT 1