

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 16043
[Redacted]	)	
Petitioners.	)	DECISION
	)	
	)	

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On August 17, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayers), proposing income tax, penalty and interest for the years 1994, 1996, 1997, 1998, and 1999 in the total amount of \$24,446.

On October 19, 2001, a timely protest and petition for redetermination was filed by the taxpayers. The taxpayers did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

This is a nonfiler case. The taxpayers filed a return in 1995 and extensions of time in 1994, 1996, and 1997. [Redacted]file to the Commission’s legal/policy division.

[Redacted] The taxpayers have not provided the Commission with a contrary result to the determination of their income for the tax years 1994, 1996, 1997, 1998, and 1999 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated August 17, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$1,243	\$ 311	\$ 768	\$ 2,322
1996	\$3,383	\$ 846	\$1,517	\$ 5,746
1997	\$3,970	\$ 993	\$1,433	\$ 6,396
1998	\$4,231	\$1,058	\$1,200	\$ 6,489

1999	\$3,357	\$ 839	\$ 709	\$ 4,905
			TOTAL DUE	<u>\$25,858</u>

Interest is computed through January 28, 2003.

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

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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 an envelope addressed to:

[Redacted]

Receipt No. [Redacted]