

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 16153
[Redacted]	)	
	)	DECISION
Petitioners.	)	
_____	)	

[Redacted](petitioners) protest the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated October 26, 2001, asserting additional liability for Idaho income tax and interest in the total amount of \$5,451 for 1997.

The auditor made three adjustments to the petitioners' Idaho income tax returns. The first was to disallow claimed itemized deductions in the amount of \$28,006. The second adjustment was to allow, in lieu of the claimed itemized deduction, the standard deduction. The third adjustment was to increase the income of the petitioners from a trade or business by \$50,000. The adjustments were due to the petitioners failing to document the amounts shown on their income tax return.

The petitioners have failed to provide either authority or documentation to support their position regarding any of the adjustments made by the auditor. The Commission finds that no adjustment is needed to the audit.

WHEREFORE, the Notice of Deficiency Determination dated October 26, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER the petitioners pay the following tax and interest (calculated to October 31, 2002):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$4,078	\$1,409	\$5,487

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

An explanation of the petitioners' 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]ceipt No. [Redacted]  
[Redacted]  
[Redacted]

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ADMINISTRATIVE ASSISTANT 1