

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 16158
[Redacted],,	)	
	)	DECISION
Petitioner.	)	
_____	)	

[Redacted] (petitioner) protests the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated October 5, 2001 adjusting the income reported by the petitioner for 1996 and 1997. The Notice of Deficiency Determination asserted no additional liabilities for Idaho income tax and interest for the petitioner since the petitioner is an S corporation.

The auditor made numerous adjustments to the Idaho income tax returns of the petitioner. The totals of the adjustments to the income and expenses of the petitioner were \$23,319 and \$579,888 for 1996 and 1997, respectively.

The protest of the Notice of Deficiency Determination indicated that additional information would be filed. Additional documentation was submitted on behalf of the petitioner. After consideration of this additional material, modified computations were sent to the petitioner. The total of the adjustment to the income reported for 1996 remained unchanged. The total of the adjustments made for 1997 was reduced to \$568,100.

The petitioner did not respond to the modified computations to indicate any disagreement with the modified report. Therefore, the Commission finds that the modified determinations of income should be found to be correct for both 1996 and 1997.

WHEREFORE, the Notice of Deficiency Determination dated October 5, 2001, is hereby MODIFIED, and as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the petitioner's 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 envelopes addressed to:

[Redacted]  
[Redacted]

Receipt No. [Redacted]