

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16476
[REDACTED])	
)	DECISION
Petitioners.)	
_____)	

[Redacted] (petitioners) protest the Notice of Deficiency Determination issued by the staff of the Idaho State Tax Commission (Commission) dated December 28, 2001 asserting additional liabilities for Idaho income tax and interest in the total amounts of \$3,039, \$3,182, and \$2,670 for 1997, 1998, and 1999, respectively.

The auditor made adjustments to itemized deductions and to the profit or loss from business. He also denied one exemption claimed by the petitioners.

After the petitioners filed this administrative appeal, the auditor allowed the petitioners time to submit additional material. The auditor found that this additional material justified reducing the amount of the deficiency for each of the three years here in question.

The auditor completed the adjustments and sent the petitioners a modified audit report. The petitioners did not provide additional argument, authority, or documentation in support of this protest. Therefore, the Commission finds that the Notice of Deficiency Determination should be modified to reflect the auditor's computations as last modified.

WHEREFORE, the Notice of Deficiency Determination dated December 28, 2001 is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that petitioners pay the following tax, penalty, and interest (calculated to May 31, 2003):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$1,065	\$402	\$1,467
1998	378	114	492
1999	321	73	<u>394</u>
		TOTAL DUE	<u>\$2,353</u>

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 _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2003, 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]
