

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of )  
 )  
[REDACTED] Petitioner. ) DOCKET NO. 18240  
 ) AMENDED DECISION  
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\_\_\_\_\_ )

On March 14, 2005, the Idaho State Tax Commission issued a Decision on Docket No. 18240 to [Redacted]. (taxpayer), for the taxable years 2000, 2001, and 2002. The decision affirmed the Tax Commission's use of gross sales reported on the taxpayer's 1999 federal form 1120S in determining the net income before adjustments of the taxpayer and agreed with the tax computation prepared by the Tax Discovery Bureau. The Tax Commission based its decision upon the information available since the taxpayer failed to provide any additional information for those years.

The taxpayer's representative contacted the Tax Commission after receiving the decision and asked the Tax Commission to consider the 2000, 2001, and 2002 income tax returns he prepared for the taxpayer. Since the taxpayer's returns were submitted within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayer's 2000, 2001, and 2002 Idaho S corporation income tax returns and found the returns were a better representation of the taxpayer's net income for the taxable years 2000, 2001, and 2002. Therefore, the Tax Commission accepts the taxpayer's 2000, 2001, and 2002 returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 18240 dated March 14, 2005 is hereby AMENDED to include the provisions of this amended decision.

The taxpayer owes no additional tax.

An explanation of the Corporation's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_ day of \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this \_\_\_ day of \_\_\_\_\_, 2005, 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]  
[REDACTED]

[Redacted]