

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

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

[Redacted] (petitioners) protest the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated November 4, 2004, asserting additional liabilities for Idaho income tax and interest in the total amounts of \$1,070, \$1,842, and \$2,515 for 2000, 2001, and 2002, respectively.

The only issue in this docket is the proper amount of income to be reported by the petitioners from a partnership in which they were the only partners. In a decision being issued concurrently with this decision, the income of the partnership has been adjusted. The notice of deficiency determination referred to above reflected the adjustments to the income reported by the partnership.

WHEREFORE, the Notice of Deficiency Determination dated November 4, 2004, is hereby MODIFIED, and as so modified is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax and interest (calculated to August 15, 2005):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$ 830	\$ 42	\$ 229	\$ 1,101
2001	1,522	76	300	1,898
2002	2,194	110	292	<u>2,596</u>
				<u>\$ 5,595</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 \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

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

Receipt No.

[REDACTED]

[REDACTED]

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