## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. [Redacted]
[REDACTED]	)	
-	)	DECISION
Petitioner.	)	
	)	

[Redacted] (petitioner) protests the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated November 4, 2004, adjusting the income reported by the petitioner for 2000, 2001, and 2002. The Notice of Deficiency Determination asserted no additional liabilities for Idaho income tax and interest for the petitioner since the petitioner is a partnership. The income adjustments have been reflected in the partners' income.

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 \$12,544, \$24,566, and \$32,866 for 2000, 2001, and 2002, respectively.

The protest of the Notice of Deficiency Determination indicated that additional information would be filed. The representatives indicated that additional information would be submitted on behalf of the petitioner. However, no such information was provided. Therefore, the Commission now renders its decision based upon the information in the file at this time.

Based upon the information available, the Commission finds no error in the computations of the auditor. Therefore, the adjustments to the income of the petitioner must be affirmed.

WHEREFORE, the Notice of Deficiency Determination dated November 4, 2004, is hereby 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	_, 2005.
	IDAHO STATE TAX COMMISSION
	COMMISSIONER
CERTIFICATE	OF SERVICE
I hereby certify that on this day of foregoing DECISION was served by sending the envelopes addressed to:	, 2005, a copy of the within and same by United States mail, postage prepaid, ir
[REDACTED]	Receipt No.
[REDACTED]	