

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18687
[REDACTED])		
)	DECISION
Petitioner.)	
_____)	

[Redacted](petitioner) protests the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated December 22, 2004, making adjustments to the expenses claimed by the petitioner for 2000, 2001, and 2003. No amount of additional tax or interest was asserted since the petitioner is an S corporation.

The corporation filed Idaho income tax returns for each of the years listed above. The auditor for the Commission received accounting records on behalf of the petitioner. He examined and adjusted the accounting that was presented to him. The auditor adjusted amounts claimed for rent expense in 2000 and 2003, auto expense in each of the years, and bank charges and legal and accounting fees for 2000. The auditor determined that the apportionable income of the petitioner was \$8,427, \$18,517, and \$20,702 for 2000, 2001, and 2003, respectively.

A protest of the notice of deficiency determination was filed on behalf of the petitioner. The protest stated that additional information would be submitted. A good deal of time has since passed. No such additional information has been received by the Commission. Therefore, the Commission now renders its determination based upon the information in the file at this time.

The Commission has reviewed the computations in the file and finds that, given the available information, they appear to be correct. The income of the S corporation passes through and is to be reported by the shareholders of the corporation. The Commission hereby affirms the auditor's

determination.

WHEREFORE, the Notice of Deficiency Determination dated December 22, 2004, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

An explanation of the petitioner's rights 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 _____, 2005, 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]
[Redacted]

Receipt No.
