

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 18055A
[REDACTED],	)	
	)	AMENDED DECISION
Petitioners.	)	
_____	)	

On April 6, 2006, the Idaho State Tax Commission issued a Decision on Docket No. 18055 to [Redacted] (petitioners), for the taxable years 2000 and 2001. The decision modified the Tax Commission’s Notice of Deficiency Determination dated February 25, 2004, based upon the petitioners’ income information [Redacted] and a 1999 income tax return submitted by the petitioners. No changes were made to the 2000 or 2001 tax years.

After the decision was issued, the petitioners’ representative submitted the petitioners’ 2000 and 2001 income tax returns to the Tax Commission. Since the petitioners’ returns were submitted within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the petitioners’ 2000 and 2001 income tax returns and found the 2000 return was a better representation of the petitioners’ tax liability for the taxable year 2000. The Tax Commission found that \$465 of income was not reported on the petitioners’ 2001 income tax return.

Therefore, the Tax Commission accepts the petitioners’ 2000 return and modifies the petitioners’ 2001 return in lieu of the return prepared by the Tax Discovery Bureau. Both returns are subject to the normal review process of the Tax Commission.

WHEREFORE, the decision for Docket No. 18055 dated April 6, 2006, is hereby AMENDED to include the provisions of this amended decision.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$813	\$203	\$279	\$1,295
2001	672	168	179	<u>1,019</u>
			TOTAL DUE	<u>\$2,314</u>

Interest is computed through October 4, 2006.

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 \_\_\_\_\_, 2006.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_ day of \_\_\_\_\_, 2006, 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]

Receipt No.  
  
\_\_\_\_\_