

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18226
[REDACTED])	
Petitioner.)	AMENDED DECISION
)	
)	

On October 25, 2005, the Idaho State Tax Commission (Commission) issued a Decision on Docket No. 18226 to [Redacted] (petitioner), for the taxable years 1997 through 2001. The decision modified the Tax Discovery Bureau's determination of the petitioner's Idaho income tax liability because the petitioner provided Idaho corporation income tax returns for the tax years 1997 through 1999. The Tax Commission upheld the Bureau's determination for the tax years 2000 and 2001.

The petitioner, after receiving the Tax Commission's decision, prepared and submitted Idaho corporation income tax returns for the tax years 2000 and 2001. Since the petitioner submitted the returns within the appeal period of the decision, the Tax Commission decided to consider the additional information.

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

The petitioner's returns for 2000 and 2001 did not include interest and penalty. Therefore, the Tax Commission added interest and penalty in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the Decision for Docket No. 18226 dated October 25, 2005, is hereby AMENDED to include the provisions stated above.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$ 30	\$ 0	\$ 0	\$ 30
1998	1,193	298	504	1,995
1999	1,956	489	674	3,119
2000	2,135	534	656	3,325
2001	4,903	1,226	1,122	7,251
			LESS PAYMENTS	<u>(12,210)</u>
			TOTAL DUE	<u>\$ 3,510</u>

Interest is computed through June 6, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's 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.

[REDACTED]
