

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 19635A
[REDACTED],)
) AMENDED DECISION
Petitioners.)
_____)

This case arises from a timely protest of a State Tax Commission staff decision adjusting the property tax reduction benefit for 2006. This matter was submitted for a decision based on the documents in the file. The State Tax Commission issued its decision dated October 25, 2006.

Subsequent to the mailing of that Decision, the Legal/Tax Policy Division of the State Tax Commission received additional information from the petitioners and their accountant. The new information substantiates the cost of medical insurance was an out-of-pocket medical expense to the petitioners. Therefore, the petitioners are entitled to deduct additional medical expenses of \$7,528. The result is a total net income for property tax reduction benefit purposes of \$10,454. The petitioners qualify to receive the maximum 2006 benefit of an amount not to exceed \$1,320.

WHEREFORE, the Decision dated October 25, 2006, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the petitioners' right to appeal this decision is included 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]
[REDACTED]
[REDACTED]

Receipt No.
