

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

In the Matter of the Protest of )  
 )  
[REDACTED], ) DOCKET NO. 19901  
 )  
 ) AMENDED DECISION  
Petitioner. )  
 )  
\_\_\_\_\_ )

On October 12, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for tax years 1997 through 2004 in the total amount of \$53,546.

The taxpayer protested the determination. The Tax Commission issued a decision dated June 8, 2007, that affirmed the Bureau's determination of tax, penalty, and interest for tax years 1997 through 2004.

The taxpayer has now submitted Idaho individual income tax returns for tax years 1997 and 2000 through 2006 that are more accurate reflections of the taxpayer's income. Therefore, the Tax Commission accepts the returns for those years and modifies and amends its determination of tax, penalty, and interest for 1997 and 2000 through 2004. Because the taxpayer did not submit Idaho returns for the years 1998 and 1999, the amounts shown in the NODD and the decision issued on June 8, 2007, will remain unchanged.

Because the returns for tax years 2005 and 2006 were not a part of the NODD or the Decision, they were submitted for normal processing.

WHEREFORE, the decision dated June 8, 2007, is hereby AMENDED and, as so amended, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pays the following tax, penalty,

and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$ 651	\$163	\$ 410	\$ 1,224
1998	1,113	278	616	2,007
1999	2,701	675	1,298	4,674
2000	369	92	148	609
2001	(10)	0	0	(10)
2002	1,518	380	393	2,291
2003	977	244	202	1,423
2004	2,324	581	340	<u>3,245</u>
			TOTAL DUE	\$15,463

Interest is calculated through August 15, 2007.

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

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.