

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[REDACTED],) DOCKET NO. 20187A
)
) DECISION
Petitioners.)
)
_____)

On August 26, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20187 to [Redacted] (taxpayers) for the taxable years 2004 and 2005. The decision modified the Tax Commission’s Notice of Deficiency Determination dated March 21, 2007.

After receiving the Tax Commission’s decision, the taxpayers provided a copy of their 2004 and 2005 Idaho individual income tax returns. Since the taxpayers submitted the returns within the appeal period of the decision, the Tax Commission decided that the returns should be incorporated into the Tax Commission’s decision.

The Tax Commission reviewed the taxpayers’ returns and found them to be a more accurate representation of the taxpayers’ Idaho taxable income. Therefore, the Tax Commission accepts the taxpayers’ income tax returns, subject to the normal review process of the Tax Commission, in lieu of the 2004 and 2005 returns prepared by the Tax Discovery Bureau.

The taxpayers’ return for 2004 resulted in a refund. However, Idaho Code §§ 63-3035 and 63-3072 prohibit refunding or crediting the overpayment of tax if a claim for credit or refund is not filed within three years of the due date of the return. The taxpayers’ 2004 return had a due date of April 15, 2005; it was received October 27, 2008. Since the taxpayers’ submission of their 2004 return was past the three-year statute, the Tax Commission hereby denies the refund for tax year 2004.

WHEREFORE, the decision for Docket No. 20187 dated August 26, 2008, is hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the taxpayers' right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, 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.
