

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20346A
[REDACTED] ,)	
)	AMENDED DECISION
Petitioner.)	
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On June 25, 2007, the Idaho State Tax Commission (Commission) issued a decision on Docket No. 20346 to [Redacted] (petitioner) for the taxable years 2000, 2001, 2002, 2003, and 2005. The decision affirmed the Commission’s use of federal information in determining the taxable income of the petitioner and agreed with the tax computation prepared by the Tax Discovery Bureau (TDB). The Commission based its decision upon the information available since the petitioner failed to provide any additional information for those years.

The petitioner submitted his 2000, 2001, 2002, 2003, and 2005 income tax returns he had prepared. Since the petitioner submitted these returns within the appeal period of the decision, the Commission decided to consider the additional information.

The Commission reviewed the petitioner’s 2000, 2001, 2002, 2003, and 2005 income tax returns and found they were a better representation of the petitioner’s taxable income for the taxable years 2000, 2001, 2002, 2003, and 2005. Therefore, the Commission accepts the petitioner’s 2000, 2001, 2002, 2003, and 2005 returns, subject to the normal review process of the Commission, in lieu of the returns prepared by the TDB.

The petitioner’s returns for 2000, 2001, and 2003 resulted in refunds. However, Idaho Code section 63-3072(c) states that a claim for refund or credit of the overpayment of Idaho income tax withheld shall be made within three years from the due date of the return. Idaho Code section 63-3024A(g) states that a refund claim must be filed within three years of the due date of the

return. The petitioner's 2000, 2001, and 2003 returns had due dates of April 15, 2001, April 15, 2002, and April 15, 2004, respectively. Since the petitioner's 2000, 2001, and 2003 returns were received on September 29, 2008, well outside the three-year statute of limitations, the Commission would normally deny all of these refunds. However, since the NOD in this case was issued prior to the expiration of the three-year statute of limitations for tax year 2003, the period of limitations is suspended for that year. Idaho Code section 63-3072(i) states:

The expiration of the period of limitations as provided in this section shall be suspended for the time period between the issuance by the state tax commission of a notice under either section 63-3045 or 63-3065, Idaho Code, and the final resolution of any proceeding resulting from the notice.

Therefore, the petitioner's refund for tax year 2003 will be refunded.

WHEREFORE, the decision for Docket No. 20346 dated June 25, 2007, is hereby AMENDED to include the provisions of this amended decision.

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>
2000	\$ 0	\$ 0	\$ 0	\$ 0
2001	0	0	0	0
2002	1,097	274	403	1,774
2003	(306)	0	0	(306)
2005	(170)	0	0	<u>(170)</u>
			TOTAL DUE	<u>\$1,298</u>

Interest is computed through March 26, 2009.

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.

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.
