

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

In the Matter of the Protest of )  
 ) DOCKET NO. 20476A  
[REDACTED], )  
 ) DECISION  
 )  
Petitioners. )  
 )  
\_\_\_\_\_ )

On June 19, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20476 to [Redacted] (taxpayers) for the taxable years 2002 through 2005. The decision modified the Tax Commission's Notice of Deficiency Determination dated June 5, 2007.

After receiving the Tax Commission's decision, the taxpayers provided a copy of their 2002, 2004, 2005, and 2006 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 2002, 2004, and 2005 returns prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 20476 dated June 19, 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.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest (interest is computed to January 1, 2009).

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2002	\$1,464	\$366	\$521	\$2,351
2004	2,093	523	508	3,124
2005	(833)			(833)
2006	(979)			(979)
			TOTAL DUE	<u>\$3,663</u>

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

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.

---