

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[REDACTED],) DOCKET NO. 20570
)
) AMENDED DECISION
Petitioners.)
_____)

On March 11, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20570 to [Redacted] (taxpayers), for the taxable years 2003 through 2005. The decision modified the Tax Commission's Notice of Deficiency Determination dated July 16, 2007.

After receiving the Tax Commission's decision, the taxpayers provided another copy of their 2005 Idaho individual income tax return. This return included additional income and the necessary signatures not included on the invalid return previously submitted. Since the taxpayers submitted this return for the Tax Commission's consideration within the appeal period of the decision, the Tax Commission decided that return should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed the return and found it to be a more accurate representation of the taxpayers' Idaho taxable income. Therefore, the Tax Commission accepts this 2005 income tax return, subject to the normal review process of the Tax Commission, in lieu of the 2005 return modified in the Tax Commission's decision.

As in the Tax Commission's original decision, interest and penalty are added to the tax owed on the 2005 income tax return in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the decision for Docket No. 20570 dated March 11, 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.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$3,187	\$ 797	\$679	\$4,663
2004	3,261	815	500	4,576
2005	4,375	1,094	598	<u>6,067</u>
			TOTAL DUE	\$15,306
			REMITTANCE	<u>13,614</u>
			BALANCE	<u>\$ 1,692</u>
			DUE	

Interest is computed to July 1, 2008.

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.
