

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 20194A
[Redacted],)
) AMENDED DECISION
)
Petitioner.)
_____)

On January 7, 2009, the Idaho State Tax Commission issued a Decision on Docket No. 20194 to [Redacted] (taxpayer) for the taxable years 1998 through 2005. The decision modified the Tax Commission’s Notice of Deficiency Determination dated March 22, 2007.

After the Tax Commission issued its decision, the taxpayer provided his 2001, 2002, 2003, 2004, and 2005 Idaho individual income tax returns. Since the taxpayer submitted these 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 taxpayer’s 2001 through 2005 returns and found them to be a more accurate representation of the taxpayer’s Idaho taxable income. Therefore, the Tax Commission accepts the taxpayer’s income tax returns, subject to the normal review process of the Tax Commission, in lieu of the 2001 through 2005 returns prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 20194 dated January 7, 2009, 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 taxpayer pay the following tax, penalty, and interest (interest is computed to July 1, 2009).

<u>YEAR</u>	<u>REFUND</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$ 0	\$ 25	\$ 10	\$ 17	\$ 52
1999		6	10	4	20
2000		1,489	372	777	2,638
2001		550	138	245	933
2002	0	0	0	0	0
2003		406	102	133	641
2004	10	0	0	0	(10)
2005	799	0	0	0	(799)
				TOTAL DUE	<u>\$3,475</u>

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 _____, 2009.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2009, 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.

[Redacted]