

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20200A & 20201A
[Redacted],)	
)	AMENDED DECISION
Petitioners.)	
_____)	

On August 27, 2008, the Idaho State Tax Commission (Commission) issued Decisions on Docket Numbers 20200 and 20201 to [Redacted](petitioners), respectively, for taxable year 2004. [Redacted].

The petitioners appealed the Commission’s decisions to the Board of Tax Appeals (BTA). The petitioners filed a timely appeal and paid the required 20 percent.

The petitioners provided their 2004 Idaho and federal individual income tax returns with a filing status of married filing joint the week prior to the their scheduled hearing before the BTA. The Commission reviewed the petitioners’ 2004 income tax return and found it was a better representation of the petitioners’ taxable income for taxable year 2004.

Therefore, the Commission accepts the petitioners’ 2004 return, subject to the normal review process of the Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

WHEREFORE, the decisions for Docket Numbers 20200 and 20201 dated August 27, 2008, are hereby AMENDED to include the provisions of this amended decision.

IT IS ORDERED, and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2004	\$823	\$206	\$201	\$1,230
			Less Payments	<u>823</u>
			Total Due	<u>\$ 407</u>

Interest is computed to May 27, 2009, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

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

An explanation of the petitioners' 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.