

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

|                                 |   |                   |
|---------------------------------|---|-------------------|
| In the Matter of the Protest of | ) |                   |
|                                 | ) | DOCKET NO. 20565A |
| [REDACTED],                     | ) |                   |
|                                 | ) | AMENDED DECISION  |
| Petitioners.                    | ) |                   |
| _____                           | ) |                   |

On November 18, 2008, the Idaho State Tax Commission (Commission) issued a Decision on Docket No. 20565 to [Redacted] (taxpayers) for tax year 2004. The decision upheld the Notice of Deficiency Determination (NODD) issued by the Commission on July 16, 2007. The NODD was issued as a result of an [Redacted] redetermination of the taxpayers' income.

On October 12, 2007, an amended 2004 income tax return for the taxpayers was received, via fax, by the Commission. The amended return reflected the changes made by the [REDACTED]; however, the return was not signed. A letter from the taxpayers' accountant accompanied the amended return which stated that a signed hard copy of the 2004 amended return would be mailed in the next week. The signed hard copy was received on October 14, 2008.

Since the taxpayers' amended return received on October 14, 2008, reflects the changes made by [Redacted] and now has the necessary signatures, the Commission accepts the amended return in lieu of the return prepared by Income Tax Audit.

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

WHEREFORE, the decision for Docket No. 20565 dated November 18, 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> |
|-------------|------------|----------------|-----------------|--------------|
| 2004        | \$424      | \$21           | \$108           | \$553        |

Interest is computed to April 3, 2009.

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 \_\_\_\_\_, 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.  
  
\_\_\_\_\_