

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of )  
 )  
[REDACTED], ) DOCKET NO. 21198A  
 )  
 ) AMENDED DECISION  
Petitioner. )  
\_\_\_\_\_ )

On April 7, 2009, the Idaho State Tax Commission (Tax Commission) issued a Decision on Docket No. 21198 to [Redacted] (petitioner) for the taxable years 2003 through 2006. The decision affirmed the Tax Commission’s use of federal information in determining the taxable income of the petitioner and agreed with the tax computations prepared by the Tax Discovery Bureau. The Tax Commission based its decision upon the information available since the petitioner failed to provide any additional information for those years.

After receiving the Tax Commission’s decision, the petitioner submitted individual income tax returns for taxable years 2003 through 2006. Since the petitioner submitted the returns within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the petitioner’s 2003 through 2006 income tax returns and found they were a better representation of the petitioner’s taxable income for those years. Therefore, the Tax Commission accepts the petitioner’s 2003 through 2006 returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

The petitioner’s return for 2004 resulted in a refund. However, Idaho Code section 63-3024A(g) states that a refund claim must be filed within three years of the due date of the return. The petitioner’s 2004 return had a due date of April 15, 2005. Since the petitioner’s 2004 return was received September 29, 2009, well outside the three-year statute of limitations, the Tax

Commission would normally deny this refund. However, since the Notice of Deficiency Determination in this case was issued prior to the expiration of the three-year statute of limitations for taxable year 2004, the period of limitations is suspended for that year. Idaho Code section 63-3072(i) states:

The expiration of the period of limitations as provided in this section shall be suspended for the time period between the issuance by the state tax commission of a notice under either section 63-3045 or 63-3065, Idaho Code, and the final resolution of any proceeding resulting from the notice.

Therefore, the petitioner's refund for taxable year 2004 will be refunded.

WHEREFORE, the decision for Docket No. 21198 dated April 7, 2009, is hereby AMENDED to include the provisions of this amended decision.

IT IS ORDERED and THIS DOES ORDER that petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$ 10	\$ 10	\$ 4	\$ 24
2004	(10)	0	0	(10)
2005	133	33	29	195
2006	1,121	280	175	<u>1,576</u>
			TOTAL DUE	<u>\$1,785</u>

Interest is calculated through September 18, 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 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 I have on this \_\_\_\_\_ day of \_\_\_\_\_, 2009, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

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