

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

In the Matter of the Protest of )  
 )  
[Redacted], ) DOCKET NO. 21429A  
 )  
 ) AMENDED DECISION  
Petitioner. )  
 )  
 )  
 )  
\_\_\_\_\_ )

On March 10, 2009, the Idaho State Tax Commission issued a decision on Docket No. 21429 to [Redacted] (taxpayer) for the taxable years 2002 through 2004. The decision modified the Tax Commission’s Notice of Deficiency Determination dated March 5, 2007.

After the Tax Commission issued its decision, the taxpayer provided its 2004 Idaho corporate income tax return. Since the taxpayer submitted this return within the appeal period of the decision, the Tax Commission decided that the return should be incorporated into the Tax Commission’s decision.

The Tax Commission reviewed the taxpayer’s 2004 return and found it to be a better representation of the taxpayer’s Idaho taxable income. Therefore, the Tax Commission accepts the taxpayer’s income tax return, subject to the normal review process of the Tax Commission, in lieu of the 2004 return prepared by the Tax Discovery Bureau.

WHEREFORE, the decision for Docket No. 21429 dated March 10, 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 paid the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$ 1,831	\$ 458	\$ 573	\$ 2,862
2004	30	10	8	<u>48</u>
			TOTAL DUE	\$ 2,909
			AMOUNT PAID	<u>(2,909)</u>
			BALANCE DUE	<u>\$ 0</u>

Since the taxpayer has paid the tax deficiency in full, a DEMAND for payment is not needed.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2009, a copy of the within and foregoing AMENDED DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

[Redacted]