

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [Redacted]) DOCKET NO. 21655
)
 Petitioner.) DECISION
)
)
 _____)

On September 30, 2008, the Tax Discovery Bureau of the State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer) for the taxable year 2005 proposing Idaho additional income tax, penalty, and interest in the total amount of \$1,171. A timely appeal and petition for redetermination was filed on December 2, 2008. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

The 2005 return the taxpayer filed with the Tax Commission omitted income from a distribution of a retirement account. The taxpayer stated the return he filed had only a small portion of the medical expenses he incurred that year in his battle with cancer. The taxpayer provided documentation of additional medical expenses that exceeded the omitted income. Upon review of the additional information, the Tax Commission finds that the deficiency should be cancelled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER, the Notice of Deficiency Determination dated September 30, 2008, [Redacted] is hereby CANCELED.

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.