

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

In the Matter of the Protest of )  
 ) DOCKET NO. 21798A  
[Redacted] )  
 ) AMENDED DECISION  
Petitioners. )  
 )  
 )  
 )  
\_\_\_\_\_ )

On September 21, 2009, the Idaho State Tax Commission (Commission) issued a Decision on Docket No. 21798 to [Redacted] (taxpayers) for the taxable year 2005. The decision upheld the Commission’s Notice of Deficiency Determination dated May 8, 2008.

After receiving the Commission’s decision, the taxpayers contacted the Commission and subsequently submitted documentation from the [Redacted], dated July 6, 2009, that showed the amended return filed by the taxpayers had been accepted.

Since the taxpayers submitted this information within the appeal period of the decision, the Commission decided that the additional documentation should be incorporated into the Commission’s decision.

The Commission, therefore, accepts the taxpayers’ 2005 amended return subject to the normal review process of the Commission.

WHEREFORE, the decision for Docket No. 21798 dated September 21, 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 taxpayers pay the following tax, penalty, and interest (interest is computed to February 12, 2010).

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$296	\$15	\$71	\$382

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

An explanation of the taxpayers' right to appeal this amended 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 AMENDED DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.  
  
\_\_\_\_\_