

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	DOCKET NO. 20727A
)	
[Redacted])	AMENDED DECISION
)	
Petitioners.)	
)	

On November 4, 2009, the Idaho State Tax Commission (Commission) issued a decision on Docket No. 20727 [Redacted] for taxable years 2001, 2002, 2003, 2004, and 2005. The decision modified the Commission’s Tax Discovery Bureau’s (TDB) Notice of Deficiency Determination (NODD) dated September 7, 2007.

In the Commission’s decision, the Commission 1) accepted the TDB’s modification of the NODD to remove the proposed assessments for taxable years 2001, 2002, and 2003 since the petitioners had filed actual returns, 2) accepted the petitioners’ actual return for taxable year 2004 in lieu of the proposed assessment in the NODD, and 3) upheld the TDB’s proposed assessment for taxable year 2005 since the petitioners had failed to file an actual Idaho income tax return for taxable year 2005.

After receiving the Commission’s decision, the petitioners filed their 2005 Idaho individual income tax return. Since the petitioners submitted the 2005 return within the appeal period of the decision, the Commission has decided that the return should be incorporated into the Commission’s decision.

The Commission finds the 2005 return to be a more accurate representation of the petitioners’ Idaho taxable income for taxable year 2005. Therefore, the Commission amends its decision in Docket No. 20727 hereby accepting the petitioners’ income tax return for taxable year 2005, subject to the normal review process of the Commission, in lieu of the return prepared by the TDB as reflected in the NODD.

As in the Commission's original decision, interest and penalty are added to the tax owed on the petitioners' returns in accordance with Idaho Code sections 63-3045 and 63-3046(c)(1).

WHEREFORE, the decision for Docket No. 20727 dated November 4, 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 petitioners pay the following tax, penalty, and interest.

YEAR	TAX	PENALTY	INTEREST	TOTAL
2004	(\$ 256)			(\$ 256)
2005	912	228	220	<u>1,360</u>
			TOTAL DUE	<u>\$1,104</u>

Interest is calculated through February 28, 2010, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

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

An explanation of the petitioners' rights to appeal this decision is enclosed with this decision.

DATED this ____ day of _____ 2010.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____ 2010, 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.
