

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21582 & 21583
[Redacted],	)	
	)	
Petitioners.	)	AMENDED DECISION
_____	)	

On June 8, 2010, the Idaho State Tax Commission (Commission) issued a decision on Docket No. 21582 to [Redacted] married, filing separate taxpayers (collectively, “taxpayers”), for taxable years 2000 through 2006. The decisions upheld the Commission’s Notices of Deficiency Determination dated October 3, 2008, sent to both individuals.

After receiving the Commission’s decision, the taxpayers provided a copy of their 2000 through 2006, married, filing joint Idaho individual income tax returns. Since the taxpayers submitted these returns within the appeal period of the decisions, the Commission decided the 2000 through 2006 individual income tax returns should be incorporated into the Commission’s decision.

The Commission reviewed the taxpayers’ returns and found them to be a more accurate representation of the taxpayers’ Idaho taxable income. Therefore, the Commission accepts the taxpayers’ 2000 through 2006 income tax returns, subject to the normal review process of the Commission, in lieu of the 2000 through 2006 returns prepared by the Tax Discovery Bureau.

As in the Commission’s original decisions, interest and penalty are added to the tax owed on the taxpayers’ returns in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the decisions for Docket Nos. 21582 and 21583 dated June 8, 2010, are 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.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$ 571	\$143	\$ 343	\$ 1,057
2001	2,649	662	1,388	4,699
2002	2,926	732	1,345	5,003
2003	1,057	264	430	1,751
2004	1,071	268	371	1,710
2005	3,703	926	1,062	5,691
2006	1,198	300	268	<u>1,766</u>
			TOTAL DUE	<u>\$21,677</u>

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

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

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.  
  
\_\_\_\_\_