

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NOS. 22027 & 22825
Petitioner.)
DECISION
_____)

On June 26, 2009, and April 7, 2010, the Taxpayer Accounting section of the Revenue Operation Division of the Idaho State Tax Commission issued Notices of Deficiency Determination to [Redacted] (taxpayer) for taxable years 2008 and 2009. Taxpayer Accounting determined the taxpayer claimed a dependent exemption he was not entitled to and disallowed the exemption deduction for both taxable years 2008 and 2009. The taxpayer disagreed with the Bureau's determination and protested both Notices of Deficiency Determination. The Tax Commission held a hearing on the matter during which the taxpayer stated he would attempt to get the needed documentation to show that he could claim his son as a dependent for both years.

The taxpayer obtained and provided the necessary document (IRS Form 8332) to allow him the dependent exemption for his son for both taxable years 2008 and 2009. Having received the documentation, the Tax Commission finds that the document fulfills the requirements of IRC section 152(e) which allows the noncustodial parent to claim the dependent exemption for the child in question.

WHEREFORE, the Notices of Deficiency Determination dated June 26, 2009 and April 7, 2010, are hereby CANCELLED.

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.
