

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 [REDACTED] Petitioner.) DOCKET NO. 22078
)
) DECISION
)
)
 _____)

On July 10, 2009, the staff of the Revenue Operations division of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer) for taxable year 2008, proposing Idaho income tax and interest in the total amount of \$262.02.

A timely protest and petition for redetermination was filed by the preparer on behalf of the taxpayer. The taxpayer did not request a hearing. The Tax Commission, having reviewed the file, hereby issues its decision modifying the Notice of Deficiency Determination.

The Notice of Deficiency Determination denied a claimed dependent exemption and denied an amended return reducing the taxpayer's adjusted gross income. The information submitted by the taxpayer in support of her protest only addressed the denial of the dependency exemption and the grocery credit. The dependent information has been reviewed and, from that information, the Tax Commission finds the taxpayer is entitled to the exemption and grocery credit.

WHEREFORE, the Notice of Deficiency Determination dated July 10, 2009, is hereby MODIFIED, APPROVED, and MADE FINAL.

An explanation of the taxpayer's 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.