

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 22174A
[Redacted])
) AMENDED DECISION
)
Petitioners.)
_____)

On December 30, 2009, the Idaho State Tax Commission issued a decision on Docket No. 22174 to [Redacted] (taxpayers) for taxable year 2008. The decision stated the claimed dependent did not meet the requirements of Internal Revenue Code (IRC) section 152 and disallowed the dependent exemption to the taxpayers.

Subsequent to the Tax Commission’s decision, the taxpayers obtained and provided the necessary document (IRS Form 8332) that allows them to claim the dependent exemption. Having received the documentation within the appeal period of the decision, the Tax Commission finds it prudent to incorporate this additional information into its decision. The document provided 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 decision for Docket No. 22174 dated December 30, 2009, is hereby AMENDED to CANCEL the Notice of Deficiency Determination dated July 8, 2008.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and this does ORDER that the taxpayers receive a refund of the additional tax and interest paid on the appeal of the decision dated December 30, 2009.

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.