

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22388
[Redacted]	)	
	)	DECISION
Petitioner.	)	
_____	)	

On September 9, 2009, the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer) for taxable year 2008 proposing additional Idaho income tax and interest in the total amount of \$587.23. The taxpayer filed a timely appeal and petition for redetermination. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

The taxpayer claimed three dependent exemptions on his 2008 Idaho individual income tax return. The Commission questioned one of the exemptions as it was also claimed on another individual's income tax return. The taxpayer provided information to substantiate the questioned exemption. He also provided a statement that he claimed another daughter that he should not have claimed. The Notice of Deficiency Determination disallowed both dependent exemptions.

The Commission reviewed the taxpayer's information and found that the taxpayer was correct in claiming his daughter [Redacted] as a dependent. The Commission finds further that the taxpayer's return should be corrected for the error in claiming [Redacted] as a dependent.

WHEREFORE, the Notice of Deficiency Determination dated September 9, 2010, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 290	\$ 2	\$ 292
		PAYMENT	<u>(292)</u>
		BALANCE DUE	<u>\$ 0</u>

Since payment of the additional tax and interest for the dependent claimed in error was tendered, the DEMAND for payment is unnecessary and not required.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2010.

IDAHO STATE TAX COMMISSION

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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.

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