

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 22984
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

The petitioners protest the Notice of Deficiency Determination issued by the Idaho State Tax Commission (Commission) staff and dated April 15, 2010, asserting additional income tax and interest totaling \$293 for 2006. A timely protest was filed, and the petitioners did not request a hearing.

Mr. [Redacted] held interests in both [Redacted] (an S corporation). Both of these entities were audited. The auditor found that the income of each of these entities was underreported. Since the income of these entities flows through to the owners, some of that income flowed to the petitioners.

The petitioners indicated that they were not informed of the audits of the pass-through entities and, therefore, feel that the liability asserted is incorrect. They have not supplied any additional documentation or authority to support their position. Upon reviewing the determination made by the auditor, the Commission finds that the Notice of Deficiency Determination should be affirmed.

WHEREFORE, the Notice of Deficiency Determination dated April 15, 2010, is hereby APPROVED, AFFIRMED, and MADE FINAL.

The petitioners have paid the amount asserted in the Notice of Deficiency Determination. Therefore, no further demand is made.

An explanation of the petitioners' 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.
