

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 23029
[Redacted],	)	
	)	
Petitioners.	)	DECISION
_____	)	

The appeal before the Tax Commission (Commission) is a request to refund penalty based on late filed individual income tax returns for taxable years 2005 and 2006.

The Commission has received the additional documents submitted for its consideration in response to the letter dated June 29, 2010, that outlined the alternatives for resolving an appeal.

The Commission has reviewed the file, is advised of its contents, and hereby issues its decision. Based on the information received the Commission finds no basis for refunding the remainder of the penalty assessed for taxable years 2005 and 2006.

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.

\_\_\_\_\_