

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 20170A
[Redacted],	)	
	)	
Petitioners.	)	AMENDED DECISION
_____	)	

On May 13, 2011, the Idaho State Tax Commission issued a decision on Docket No. 20170 to [Redacted] (taxpayers) for taxable years 2000 through 2005. The decision modified the Tax Commission's Notice of Deficiency Determination dated March 9, 2007.

After the Tax Commission issued its decision, the taxpayers provided their 2005 Idaho individual income tax return. Since the taxpayers submitted their return within the appeal period of the decision, the Tax Commission decided that the return should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed the taxpayers' 2005 return and found it to be a better representation of the taxpayers' Idaho taxable income. Therefore, the Tax Commission accepts the taxpayers' 2005 income tax return, subject to the normal review process of the Tax Commission.

THEREFORE, the decision for Docket No. 20170 dated May 13, 2011, is hereby AMENDED to include the provisions of this amended decision, and as AMENDED, the provisions of this decision are AFFIRMED.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$50	\$13	\$16	\$79
			LESS REMITTANCE	<u>50</u>
			BALANCE DUE	<u>\$29</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2011.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2011, 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.  
  
\_\_\_\_\_