

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 22319A
[Redacted]	)	
	)	AMENDED DECISION
Petitioner.	)	
_____	)	

On October 14, 2010, the Idaho State Tax Commission (Commission) issued a decision to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for taxable years June 30, 2006, and June 30, 2007, in the total amount of \$33,586. The decision affirmed the Notice of Deficiency Determination (NODD) issued by the Commission’s Tax Discovery Bureau (TDB) dated August 20, 2009.

The NODD was originally issued by the TDB since the petitioner had not filed its June 30, 2006, and June 30, 2007, Idaho corporate income tax returns. The Commission has subsequently received the petitioner’s corporate income tax returns for the aforementioned taxable years. The returns were filed within the appeal period of the decision. The Commission hereby modifies its decision dated October 14, 2010, to accept the returns filed by the petitioner in lieu of the returns filed by the TDB as shown in the NODD. The petitioner’s returns are late filed returns and are subject to the normal review process of the Commission.

WHEREFORE, the decision for Docket No. 22319 dated October 14, 2010, is hereby AMENDED to include the provisions of this amended decision.

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

An explanation of the petitioner’s rights to appeal this decision is enclosed.

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

IDAHO STATE TAX COMMISSION

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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.