

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 22356A  
Petitioner. ) AMENDED DECISION  
\_\_\_\_\_ )

On August 10, 2010, the Idaho State Tax Commission issued a decision on Docket No. 22356 to [Redacted] (taxpayer) for taxable year 2008. The decision stated the claimed dependent did not meet the requirements of Internal Revenue Code (IRC) section 152 and disallowed the dependent exemption to the taxpayer. The decision further stated that since the taxpayer was still legally married he could not file his return as head of household.

The decision incorrectly computed the additional tax due. The taxpayer’s standard deduction was not adjusted to the married filing separate amount. Therefore, this amendment corrects the taxpayer’s tax and interest to agree with the narrative of the Tax Commission’s decision.

WHEREFORE, the decision for Docket No. 22356 dated August 10, 2010, is hereby AMENDED.

WHEREFORE, the provisions of this amended decision are 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	\$758	\$70	\$828

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

An explanation of the taxpayer’s right 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 AMENDED DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.