

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 23538
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On September 23, 2010, the Taxpayer Accounting section of the Revenue Operations Division of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers) for taxable year 2009. Taxpayer Accounting determined the taxpayers claimed dependent exemptions they were not entitled to and disallowed the exemption deductions for taxable year 2009. The taxpayers disagreed with the Bureau’s determination and protested the Notice of Deficiency Determination. The Tax Commission held a hearing on the matter, during which the taxpayers stated they would attempt to get the needed documentation to show that they could claim [Redacted] children as dependents for taxable year 2009.

The taxpayers obtained and provided the necessary documents (IRS Form 8332) that released the dependent exemptions [Redacted] for tax year 2009. Having received the documentation, the Tax Commission finds that the documents fulfill the requirements of IRC section 152(e), which allows the noncustodial parent to claim the dependent exemption deductions for the children in question.

WHEREFORE, the Notice of Deficiency Determination dated September 23, 2010, is hereby CANCELLED.

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

[Redacted]

Receipt No.