

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23840
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

[Redacted] (Petitioners) protested the Notice of Deficiency Determination dated January 3, 2011, asserting additional tax, penalty, and interest for taxable years 2004 and 2008 in the total amount of \$7,431. Petitioners disagreed with the Tax Discovery Bureau’s (Bureau) determination of their taxable income for each year. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

The disputed issue in this case is the additional income the Bureau included in Petitioners’ Idaho taxable income. Petitioners and the Bureau resolved the issue for taxable year 2004, and the Notice of Deficiency Determination was cancelled as it pertained to taxable year 2004. Subsequently, Petitioners provided the Tax Commission with additional information that showed the additional income for taxable year 2008 was not Idaho source income and therefore not taxable by Idaho. In light of this information, the Tax Commission reviewed the Petitioners’ 2008 return and found that it correctly reported petitioners’ Idaho taxable income based upon the information provided.

THEREFORE, the Notice of Deficiency Determination dated January 3, 2011, and directed to [Redacted] is CANCELLED.

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

DATED this _____ day of _____ 2012.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2012, 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.