

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 24358
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

[Redacted] (Petitioners) protested the Notice of Deficiency Determination dated August 5, 2011, asserting additional tax, penalty, and interest for taxable years 2008 and 2009 in the total amount of \$466. Petitioners disagreed with the Income Tax Audit Bureau’s (Bureau) determination of their medical expenses 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 medical expenses claimed as itemized deductions and the additional medical insurance premiums claimed as a result of the threshold limitation to medical expenses. Petitioners provided additional documentation that was lacking during the Bureau’s review of Petitioners’ documentation that verified more than the medical expenses claimed for 2008 and most of the expenses claimed for 2009. The net result of the additional documentation provided is no additional tax due and no additional refund.

THEREFORE, the Notice of Deficiency Determination dated August 5, 2011, and directed to [Redacted] is CANCELLED.

An explanation of the Petitioners’ 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.
