

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 24617
[Redacted],	)	
	)	
Petitioners.	)	DECISION
_____	)	

[Redacted] (Petitioners) protested the Notice of Deficiency Determination dated November 22, 2011, denying a refund claim for taxable year 2007 in the total amount of \$2,245. Petitioners petitioned for consideration to extend the statute of limitations due to a tax assessment by the state [Redacted]. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

The disputed issue in this case is Petitioners' claim for credit for taxes paid to another state [Redacted] on a 2007 amended Idaho individual income tax return that was filed past the three-year statute of limitations of Idaho Code section 63-3072. Petitioners provided additional documentation to show their claim for credit for taxes paid [Redacted] was the result of an audit by the [Redacted] State Tax Commission. Petitioners filed their amended Idaho income tax return within one year of the final determination of the [Redacted] State Tax Commission. The Tax Commission reviewed the matter and found the Petitioners' amended Idaho income tax return was within the statute of limitations extension provision of Idaho Code section 63-3069A. Therefore, the Tax Commission finds the Petitioners are entitled to the refund claimed.

THEREFORE, the Notice of Deficiency Determination dated November 22, 2011, [Redacted] is CANCELLED.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2012.

IDAHO STATE TAX COMMISSION

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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.