

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 24728
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

[Redacted] (Petitioner) protested the Notice of Deficiency Determination dated July 27, 2011, asserting income tax, penalty, and interest for taxable years 2004 through 2007 and 2009 in the total amount of \$3,357. Petitioner protested the Tax Discovery Bureau’s determination stating she worked [Redacted] and paid tax [Redacted] for each of those years. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

Petitioner stated she worked [Redacted] during the years in question. Petitioner stated she filed and paid tax [Redacted] on the income she received while working [Redacted]. Petitioner stated she requested information [Redacted] to prove she paid tax [Redacted]. The Tax Commission also requested information [Redacted] and indeed Petitioner paid tax [Redacted] for the years in question.

Since Petitioner is an Idaho resident, she is required to file an Idaho income tax return reporting her income from all sources. (*See* Idaho Code section 63-3002.) However, Petitioner can also claim a credit for taxes paid to another state. The Tax Commission calculated the credit available to Petitioner and found that the credit offset the tax due to Idaho. Petitioner owed no tax to Idaho.

THEREFORE, the Notice of Deficiency Determination dated July 27, 2011, [Redacted] is CANCELLED.

An explanation of Petitioner'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.