

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25450
)
)
Petitioners.) DECISION
)
_____)

BACKGROUND

On December 17, 2012, the Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioners) proposing income tax, penalty, and interest for taxable year 2008 in the total amount of \$1,029. The Commission’s audit was based on a notice that the [Redacted] had changed the Petitioners’ taxable income. On January 2, 2013, the Petitioners filed a timely protest. The Petitioners requested that Idaho wait for the [Redacted] to conclude their review of the support for the business mileage at dispute. The file was transferred to Tax Policy on January 9, 2013, for resolution.

ISSUES

1. Whether the [Redacted] would accept the Petitioners’ business mileage calculation and therefore the taxable income as reported.

DISCUSSION

Audit obtained information from the [Redacted] [Redacted]. [Redacted].

On June 5, 2012, the Commission sent the taxpayer a letter that explained the methods available for redetermining an NODD. The Petitioner called and requested the Commission wait until the [Redacted] auditor had finished reviewing their supporting documentation. The

[Redacted] ultimately accepted their mileage as reported. The Commission verified with the [Redacted] that the change to the Petitioners' taxable income had been reversed.

CONCLUSION

THEREFORE, the Notice of Deficiency Determination dated December 17, 2012, directed to [Redacted] is hereby CANCELLED.

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

DATED this _____ day of _____ 2013.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2013, 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.
