

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25423
)
)
Petitioners.) DECISION
)
_____)

BACKGROUND

On September 13, 2012, the Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted], a limited liability company, for taxable year 2008. The NODD to [Redacted] increased the amount of taxable income passed through to the partners.

Audit also issued an NODD to [Redacted] (Petitioners) proposing income tax and interest for taxable year 2008 in the total amount of \$16,599. On November 15, 2012, the Petitioner filed a timely protest for both notices. On December 17, 2012, the file was transferred to the Tax Policy Division for resolution.

The Commission sent letters on March 5, 2013 and on September 9, 2013, explaining the options available for handling a protested NODD. The Petitioners did not respond to either letter. The Commission reviewed the information available in the file and made this decision.

ISSUE

1. Whether the increase in the 2008 Idaho taxable income passed through to the Petitioners from [Redacted] was correct.

DISCUSSION

The NODD to [Redacted] dated November 15, 2012, was cancelled. See Docket No. 25422 for details. The only income adjustment to the Petitioners was the income that flowed through from [Redacted].

CONCLUSION

THEREFORE, the Notice of Deficiency Determination dated September 13, 2012, and directed to [Redacted] and [Redacted] is hereby CANCELLED.

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

DATED this _____ day of _____ 2014.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2014, 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.
