

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25808
Petitioner.)
DECISION
_____)

The Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination dated January 14, 2013 to [Redacted] (Petitioner). Petitioner protested said Notice of Deficiency Determination and requested relief under Idaho Code section [63-3022T] 63-3022S. Petitioner provided documentation showing the [Redacted] granted her relief from the joint and several tax liability as a result of changes made to Petitioner’s 2004, 2005, 2006, and 2007 [Redacted] income tax returns. Petitioner stated the additional tax and interest was on the embezzled income her husband skimmed from his employer.

The Tax Commission reviewed the documentation Petitioner provided and found Petitioner comes within the parameters of Idaho Code section [63-3022T] 63-3022S. Seeing that the [Redacted] granted relief from the joint and several liability that comes with filing married filing joint income tax returns and upon request of Petitioner, the Tax Commission, in accordance with Idaho Code section [63-3022T] 63-3022S, hereby grants Petitioner relief from the joint and several liability of the Idaho individual income tax returns filed by Petitioner and her husband for taxable years 2004, 2005, 2006, and 2007.

THEREFORE, Petitioner is RELEASED from any obligation to pay the Notice of Deficiency Determination dated January 14, 2013. However, this Decision does NOT RELEASE Petitioner’s spouse or former spouse from the liability of the Notice of Deficiency Determination dated January 14, 2013.

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

DATED this _____ day of _____ 2015.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2015, 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.