

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25950A
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

On December 9, 2014, the Idaho State Tax Commission issued a Decision on Docket No. 25950 to [Redacted] and [Redacted] (Petitioners) for taxable year 2012. The decision stated the dependent claimed by Petitioners did not meet the requirements of Internal Revenue Code (IRC) section 152 and, therefore, the dependent exemption deduction was disallowed.

Subsequent to the Tax Commission’s decision, Petitioners obtained and provided the necessary document ([REDACTED] Form 8332) that allows them to claim the dependent exemption. Having received the documentation within the appeal period of the decision, the Tax Commission finds it prudent to incorporate this additional information into its decision. The document provided fulfills the requirements of IRC section 152(e), which allows the noncustodial parent to claim the dependent exemption deduction for the child in question.

THEREFORE, the decision for Docket No. 25950 dated December 9, 2014, and directed to [Redacted] and [Redacted], is hereby AMENDED and as amended, is AFFIRMED.

IT IS ORDERED that Petitioners be REFUNDED the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2012	(\$351)	(\$24)	(\$375)

An explanation of the Petitioners' 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.