

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 39135A
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On March 18, 2015, the Idaho State Tax Commission issued a Decision on Docket No. 39135 to [Redacted] (taxpayer) for taxable years 2005 through 2011. The decision upheld the Tax Commission’s Notice of Deficiency Determination dated April 10, 2013.

After receiving the Tax Commission’s decision, the taxpayer filed 2009 through 2011 Idaho individual income tax returns. Since the taxpayer submitted these returns within the appeal period of the decision, the Tax Commission decided that the returns should be incorporated into the Tax Commission’s decision.

The Tax Commission reviewed the taxpayer’s returns and found them to be a more accurate representation of the taxpayer’s Idaho taxable income. Therefore, the Tax Commission accepts the taxpayer’s income tax returns, subject to the normal review process of the Tax Commission, in lieu of the 2009 through 2011 returns prepared by the Tax Discovery Bureau.

THEREFORE, the decision for Docket No. 39135, dated March 18, 2015, is hereby AMENDED to include the provisions of this amended decision.

THEREFORE, the provisions of this amended decision are APPROVED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest (interest is computed to October 15, 2015).

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$ 330	\$ 83	\$160	\$ 573
2006	2,215	554	880	3,649
2007	1,660	415	552	2,627
2008	1,886	472	512	<u>2,870</u>
			TOTAL DUE	<u>\$9,719</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

IDAHO STATE TAX COMMISSION

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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.

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