

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25748A & 23203A
<b>[Redacted]</b>	)	
,	)	
	)	
Petitioners.	)	DECISION
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On October 1, 2014, the Idaho State Tax Commission issued a Decision on Docket Nos. 23203 and 25748 to **[Redacted]** (Petitioners), for the taxable years 2005, 2008, and 2009. Prior to receiving the Tax Commission’s decision Petitioners contacted the Tax Commission stating they had the additional information requested and would e-mail it that evening. The Tax Commission received Petitioners’ additional documentation and determined the information was applicable to the matter at hand and needed to be incorporated into the Tax Commission’s ultimate finding.

The Tax Commission contacted Petitioners with the results of the added documentation. Petitioners stated they were still looking for more documentation on one of the properties and asked to be given more time. A few days later, the Tax Commission received its Decision back from the United States Postal Service stating the mail was unclaimed unable to forward. Petitioners had stated they never received the Tax Commission’s decision.

Seeing that Petitioners provided additional information and that information produced a more accurate determination of Petitioners’ gain on the sale of their Idaho properties, the Tax Commission chose not to re-mail its original decision to Petitioners; effectively withdrawing the decision. Petitioners have since provided even more documentation which the Tax Commission has incorporated in its redetermination. As a result, Petitioners’ Idaho tax liability has been substantially reduced from what was determined in the Tax Commission’s original decision and the initiating Notices of Deficiency Determination.

THEREFORE, the decision for Docket Nos. 23203 and 25748 dated October 1, 2014 and directed to **[Redacted]** is hereby AMENDED and as amended is AFFIRMED.

IT IS ORDERED that Petitioners paid the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$311	\$78	\$159	\$548
2008	355	89	111	555
2009	166	42	44	<u>252</u>
			TOTAL DUE	<u>\$1,355</u>

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2016.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2016, 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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