

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-445-509-632A
<b>[Redacted]</b>	)	
	)	
Petitioner.	)	AMENDED DECISION
_____	)	

On February 7, 2017, the Idaho State Tax Commission issued a Decision on Docket No. 0-445-509-632 to **[Redacted]** (Petitioner) for the taxable years 2007, and 2009 through 2012. The decision modified the Tax Commission’s Notice of Deficiency Determination dated April 7, 2016.

After receiving the Tax Commission’s decision, Petitioner provided a copy of his 2012 Idaho individual income tax return. Since Petitioner submitted this return within the appeal period of the decision, the Tax Commission decided that the return should be incorporated into the Tax Commission’s decision.

The Tax Commission reviewed Petitioner’s return and found it to be a more accurate representation of Petitioner’s Idaho taxable income. Therefore, the Tax Commission accepts Petitioner’s income tax return, subject to the normal review process of the Tax Commission, in lieu of the 2012 return prepared by the Tax Discovery Bureau.

THEREFORE, the decision for Docket No. 0-445-509-632 dated February 7, 2017, 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 that Petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$3,771	\$943	\$1,478	\$6,192
2009	1,597	399	444	2,440
2010	1,786	447	412	2,645
2011	1,558	390	297	<u>2,245</u>
			TOTAL DUE	<u>\$13,522</u>

Interest is computed through May 26, 2017.

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2017.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2017, 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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