

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-833-848-320A
)	
Petitioner.)	AMENDED DECISION
_____)	

On August 2, 2023, the Idaho State Tax Commission issued a Decision on Docket No. 0-833-848-320 to (Petitioner) for the taxable years 2016 through 2020. The decision upheld the Tax Commission's Notice of Deficiency Determination dated June 9, 2022.

After issuing the decision, the Tax Commission was made aware of actual tax returns that Petitioner filed for all the years in question. The Tax Commission decided that the returns should be incorporated into its decision.

The Tax Commission reviewed Petitioner's returns and found them to be accurate representations of his Idaho taxable income. Petitioner claimed the grocery credit on his actual returns but did not include Idaho withholding which he is eligible to claim. The Tax Commission accepts Petitioner's income tax returns, subject to the normal review process, in lieu of the 2016 through 2020 returns prepared by the Tax Discovery Bureau and makes an allowance for Idaho withholding reflected in Tax Commission records.

THEREFORE, the decision for Docket No. 0-833-848-320 dated August 2, 2023, 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 pays the following tax, penalty, and interest (interest is computed to December 11, 2023).

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<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	\$1,469	\$367	\$365	\$2,201
2017	1,177	294	254	1,725
2018	1,417	354	245	2,016
2019	1,992	498	237	2,727
2020	2,551	638	229	3,418
			TOTAL DUE	<u>\$12,087</u>

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

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CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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:

Receipt No.
