

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-178-368-000A
	)	
	)	
Petitioners.	)	DECISION

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On August 31, 2023, the Idaho State Tax Commission issued a Decision on Docket No. 1-178-368-000 to \_\_\_\_\_ (Petitioners) for tax years 2017 through 2020. The decision modified the Tax Commission's Notice of Deficiency Determination dated September 28, 2021.

After the Tax Commission issued its decision, Petitioners provided copies of their other states' income tax returns for 2017 and 2020. Since Petitioners submitted this additional information within the appeal period of the decision, the Tax Commission decided that the information should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed Petitioners' other states' returns and computed the credit for taxes paid to other states. See the attached schedule. Seeing that Petitioners are eligible for the credit, the Tax Commission allows the credit and incorporates it into its decision.

THEREFORE, the decision for Docket No. 1-178-368-000 dated August 21, 2023, is hereby AMENDED to include the provisions of this amended decision, AND as amended is AFFIRMED.

IT IS ORDERED that Petitioners pay the following tax and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$1,572	\$0	\$363	\$ 1,935
2018	3,823	0	718	4,541
2019	2,932	0	393	3,325
2020	2,528	0	265	<u>2,793</u>
			TOTAL DUE	<u>\$12,594</u>

Interest is computed to March 15, 2024.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

IDAHO STATE TAX COMMISSION

**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.

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