

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of

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Petitioners.

DOCKET NO. 1-252-480-000A

AMENDED DECISION

On April 27, 2026, the Idaho State Tax Commission issued a Decision on Docket No. 1-252-480-000 to ■■■■■ (Petitioners) for the taxable years 2021 through 2023. The Decision upheld the Tax Commission's modified Notice of Deficiency Determination (Notice) dated September 22, 2025. The Decision went on to demand payment of \$13,924 in tax, penalty, and interest, which included additional forecasted interest calculated from the date of the Decision.

After issuing the decision, the Tax Commission was made aware that Petitioners had submitted on November 25, 2025, payment of the amount due shown in the Notice. Under Idaho Code section 63-3045(7)(a), no additional interest should have accrued because the tax deficiency on which interest was calculated was paid prior to the Decision that upheld the modified Notice.

THEREFORE, the decision for Docket No. 1-252-480-000 dated April 27, 2026, is hereby AMENDED to recognize Petitioners' payment and remove additional interest.

Since Petitioners paid the modified Notice in full, no further order or demand for payment is necessary.

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

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2026,
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.
