

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-334-494-208A
	)	
Petitioner.	)	AMENDED DECISION
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On February 8, 2024, the Idaho State Tax Commission issued a Decision on Docket No. 1-334-494-208 to (Petitioner) for the taxable years 2018 through 2020. The decision modified the Tax Commission's Notice of Deficiency Determination dated January 9, 2023.

After the Tax Commission issued its decision, Petitioner prepared his 2019 and 2020 Idaho income tax returns and provided them to the Tax Commission on April 22, 2024. Since Petitioner submitted his returns within the appeal period of the decision, the Tax Commission decided to incorporate them into its decision.

The Tax Commission reviewed Petitioner's 2019 and 2020 returns and found them to be a better representation of Petitioner's Idaho taxable income than that shown in the Notice. However, the Tax Commission found that Petitioner asserted an incorrect amount of income tax on his 2019 return<sup>1</sup>. Therefore, the Tax Commission corrects it in this decision. For taxable year 2020, the Tax Commission accepts Petitioner's return subject to the normal review process of the Tax Commission.

The Tax Commission received Petitioner's returns after the due date for the returns. Therefore, the interest and penalty of Idaho Code sections 63-3045 and 63-3046 are applicable and

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<sup>1</sup> Petitioner's filed return incorrectly calculated \$279.22 as his 2019 income tax. With Petitioner's \$11,392 Idaho taxable income as reported on his 2019 return, the correct amount of income tax for the single filing status is \$524. The \$434 tax amount shown in this amended decision is after adding \$10 of permanent building fund (PBF) and allowing \$100 of grocery credit.

are hereby added to Petitioner's Idaho income tax liability. Interest is calculated through August 7, 2024.

THEREFORE, the decision for Docket No. 1-334-494-208 dated February 8, 2024, is hereby AMENDED and as amended is AFFIRMED.

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>
2018	\$(90)	\$0	\$0	\$(90)
2019	434	109	69	612
2020	(90)	0	0	(90)
			TOTAL DUE	<u>\$432</u>

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 \_\_\_\_\_ 2024.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2024,  
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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