BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	))))))	DOCKET NO. 1-508-676-608A AMENDED DECISION

On September 10, 2025, the Idaho State Tax Commission issued a Decision on Docket No. 1-508-676-608 to [redacted] (Petitioner) for the taxable year 2023. The decision upheld the Tax Commission's Notice of Deficiency Determination dated October 25, 2024. After issuing the decision, Petitioner provided the Tax Commission with additional information. The Tax Commission decided that the information should be incorporated into its decision.

The September 10, 2025, decision asserted tax due of $8,736 based on W-2 information provided by Petitioner's employees on their individual income tax returns. Petitioner provided copies of W-2s showing that less income tax withholding was due.

THEREFORE, the decision for Docket No. 1-508-676-608 dated September 10, 2025, 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.

YEAR	TAX	PENALTY	INTEREST	TOTAL
2023	$7,912	$1,978	$1,002	$10,892

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 _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2025, 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.

[redacted]

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