

## Mission

To provide courteous, quality services and to administer the state's tax laws in a fair, timely, and cost-effective manner to benefit Idaho citizens.

## Vision

The Tax Commission will inspire public confidence through innovative service delivery, courteous professional conduct, and fairness in tax administration.





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This annual report gives an overview of Idaho's major tax revenues and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2009 calendar year unless otherwise noted. Sales, income, and other taxes are reported for fiscal year 2010 (July 1, 2009, through June 30, 2010).

## Our Mission

To provide courteous, quality services and to administer the state's tax laws in a fair, timely, and cost-effective manner to benefit Idaho citizens.

## A Message from the Commissioners

The Tax Commission used fiscal year 2010 to make sure we were meeting our mission to administer the state's tax laws.

We conducted business self-assessments and created business plans for our units, which led us to consolidate our information technology positions and combine our taxpayer services and communications programs to make us more efficient. We also consolidated our taxpayer services functions into our Boise office, allowing us to close our field offices to the public and concentrate on collecting more revenue.

We issued a report on the tax gap – the difference between the tax imposed by law and what taxpayers actually pay voluntarily and on time. As a result of the report, the Governor gave us \$1.5 million in seed money to hire more auditors and collectors and challenged us to collect \$10 million. We exceeded his expectations by producing more than \$20 million in revenue with these new additions. (For more information, see "Compliance Initiative 2010" on page 16 of this report.)

Our Revenue Operations Division processed more than 2.2 million tax transactions, and our Audit & Collections Division managed to collect \$173 million, the second highest amount of collections in the agency's history.

As we look to fiscal year 2011, the Tax Commission will continue to make improvements to our processes, and we look forward to implementing a new challenge from the Governor by hiring more employees to bring in more revenue for the state.



Tom Katsilometes

Royce Chigbrow  
Chairman

David Langhorst

Sam Haws  
Vice Chairman

## Strategic Plan and Performance

The Tax Commission's strategic goals are the guiding principles by which we have chosen to do business. Our FY2010 goals were:

- Administer tax law and develop rules and policies that promote fairness, consistency, and compliance.
- Recruit, develop, retain, and value a high-quality workforce.
- Seek and implement efficiencies, improvements, and innovations in agency programs and services.
- Protect human, intellectual, and physical assets.

## Highlights

### **E-filing modernized for individual income tax**

When the IRS modernized its federal/state electronic filing program by migrating to new technology, Idaho was one of four states ready to implement the program with the IRS. We achieved this accomplishment thanks to our staff's dedication, hard work, and technical expertise.

### **Military spouse exemption quickly implemented**

When the federal government passed a law to provide income tax relief to spouses of military members, we quickly added information to our website to tell spouses how to apply for the Idaho tax exemption and created flyers to distribute to Idaho military posts.

### **E-filing increases for many tax types**

We saw significant increases in electronic filing compared to last fiscal year. Business income tax electronic filing increased 60 percent, electronic filing of permit-based returns increased 15 percent overall, and individual income tax electronic filing increased 3.8 percent. We also saw an increase in electronic filing of Idaho Business Registration forms and are now receiving 80 percent of these applications electronically.

### **Internal discoveries save the state money**

Our agency implemented an improved automated process to identify suspicious income tax returns and stopped \$183,611 in fraudulent refunds from being issued to taxpayers. Also, our audits of property tax reduction applications saved us \$560,382 in money we would have paid to ineligible claimants.

### **Newly-designed website debuts**

We redesigned our website, [tax.idaho.gov](http://tax.idaho.gov), to focus on different types of users first, and tax types second. We added new features including a "Find It!" section that allows taxpayers to refine their search for information and publications, a "Keep Me Updated" section that lets visitors sign up for Web updates using RSS feeds or e-mail, and a page that lists the due dates for all tax types. We also added a new "Online Services" category on the home page; this category includes e-file and e-pay options. And we added an online form for businesses and organizations to request a tax expert to talk to them about a variety of tax topics.

### **Taxpayers get account access for electronic debit payments**

The Tax Commission worked with a vendor to give taxpayers the ability to go directly and securely through a Web portal from our website to their own accounts to make electronic debit payments through ACH (federal automated clearinghouse). This allows greater flexibility and accuracy for taxpayers, who can choose which

(continued on next page)

account they are paying and the exact amount due. It also greatly reduces the number of payments that require research and handling by the agency.

### **New online claim service launched for unclaimed property**

We provided taxpayers a way to claim unclaimed property online through our website. Claims made online are processed faster than paper claims, so taxpayers can receive a check two weeks sooner. The online claim is easy to fill out, the service is free, and it keeps information confidential. Over the fiscal year, we processed 18,430 claims using the new online service.

### **Unclaimed property function transfers to State Treasurer's Office**

The Tax Commission worked with the State Treasurer to transfer unclaimed property to the Treasurer's Office at the end of FY2010. The goal was to provide Idaho citizens with the same high degree of service and attention, but with better coordination and efficiency within state government. While most taxpayers won't notice the change, it results in a better fit and is more in line with the vast majority of states, which include unclaimed property in their treasury office.

### **Discontinued mailings save us money**

We stopped mailing permit-based returns to those who routinely e-file them, saving us \$22,000 a year. And we stopped mailing business income tax packets, which saved us \$17,000. (The packets are available on CD-ROM and through our website.)

### **Outreach programs help taxpayers**

We gave more than 200 presentations to more than 2,600 people. The training included:

- Classes for businesses, nonprofit organizations, and schools about tax laws, exemptions, and how to file income tax withholding and sales tax returns.
- Presentations to CPAs about recent and proposed law changes, income tax issues, and our electronic services.
- Training for volunteers who prepare income tax returns for low-income taxpayers.
- Workshops providing sales and use tax information to county assessors.
- Training for college and high school students on how to fill out Idaho income tax returns.
- Presentations to farmers' market vendors about their sales tax responsibilities.
- Continuing education courses for county commissioners, treasurers, and assessors.
- Seminars for motor carriers about the International Fuels Tax Agreement (IFTA) and International Registration Plan (IRP) programs and their recordkeeping requirements.

## Idaho Taxes

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other Information
Beer and Wine Tax	Beer Wine	\$0.15/gallon \$0.45/gallon	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	5%	<b>Exception:</b> Long-term residents (more than 30 days in a row).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	<b>Exception:</b> There is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Gasoline Tax	Gasoline  Aviation fuel Jet fuel	\$0.25/gallon  \$0.07/gallon \$0.06/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Individual Income Tax	Idaho taxable income	1.6% to 7.8%	Rate depends on income.
Mine License Tax	Value of ores mined or extracted	1%	
Sales/Use Tax	Retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	6%	<b>Exception:</b> Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manu- facturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2%	
Special Fuels Tax	Diesel Propane Natural gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	<b>Exception:</b> Long-term residents (more than 30 days in a row).

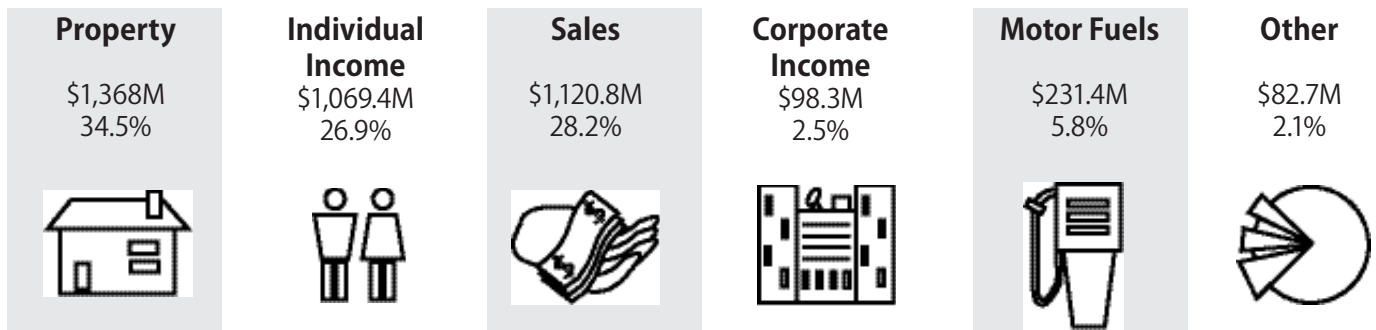
## Audit and Collections

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that have not been paid. The Audit and Collections program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance is lacking.

The figures below represent a four-year comparison of revenues generated by Audit and Collections.

Source	FY2007	FY2008	FY2009	FY2010
Sales & Use Tax	\$21,521,883	\$10,923,324	\$10,986,467	\$13,340,448
Withholding	602,192	408,007	486,910	615,554
Motor Fuel Taxes	992,777	550,245	2,410,601	1,140,347
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	267,779	584,282	872,233	190,442
Income Taxes:				
Corporate	13,214,314	24,254,576	13,452,079	13,811,418
Individual	13,261,622	18,935,671	15,804,679	20,622,273
Estate Tax	0	14,993	0	26,209
Travel & Convention and Greater Boise Auditorium District	2,974	4,326	4,687	12,418
<b>Total Audit Recoveries</b>	<b>49,863,541</b>	<b>55,675,424</b>	<b>44,017,656</b>	<b>49,759,109</b>
Collections of Delinquent Taxes	112,677,805	141,633,791	120,254,001	123,761,971
<b>Total Enforcement Revenues</b>	<b>\$162,541,346</b>	<b>\$197,309,215</b>	<b>\$164,271,657</b>	<b>\$173,521,080</b>

## State and Local Taxes Collected - FY2010\*



\* Property tax reflects calendar year 2010. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.



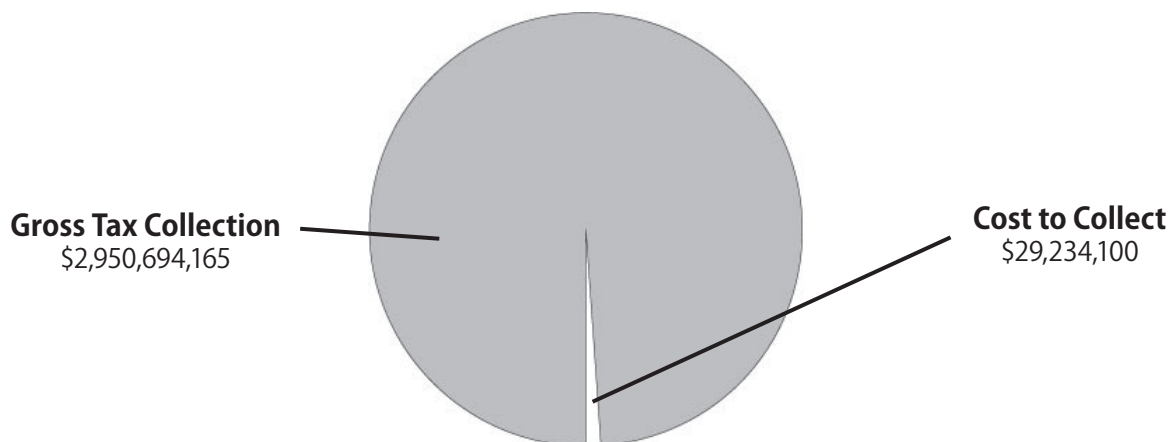
## Idaho Revenues

The Tax Commission collected revenues totaling almost \$3 billion in fiscal year 2010. This was a decrease of more than \$212 million or about 6.7 percent from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent gross collections.

Source	FY2009	FY2010	% Change
Individual Income Tax	\$1,478,272,661	\$1,370,681,388	(7.3)
Corporate Income Tax	174,502,954	136,835,198	(21.6)
Sales & Use Tax	1,201,248,330	1,123,885,277	(6.4)
Cigarette Tax	44,391,855	39,697,153	(10.6)
Tobacco Tax	8,466,987	8,961,921	5.9
Beer Tax	4,353,782	4,404,200	1.2
Wine Tax	3,964,738	3,636,212	(8.3)
Electricity (kilowatt hour)	2,018,222	2,138,230	6.0
Mine License Tax	1,430,032	2,723,273	90.4
Estate Tax	264,213	57,059	(78.4)
Unclaimed Property	9,719,884	12,312,617	26.7
Escheat Trust	233,532	(138,488)	(159.3)
Motor Fuel Taxes	219,899,041	232,924,450	5.9
Boise Auditorium District Tax	3,754,740	3,298,095	(12.1)
Travel & Convention Tax	6,862,000	6,276,456	(8.5)
Illegal Drug Tax	326	453	39.1
Suspense (source not identified)	135,462	48,800	(64.0)
Miscellaneous	180,772	139,964	(22.6)
Railroad Car Co. Property Tax	133,289	125,191	(6.1)
Local Option Tax	3,163,519	2,678,716	(15.3)
Wine Direct Shipper Fee	9,313	8,000	(14.1)
<b>Totals</b>	<b>\$3,163,005,652</b>	<b>\$2,950,694,165</b>	<b>(6.7)</b>

## Tax Revenues vs. Cost to Collect - FY2010



## Distribution of Revenues

The figures below represent a two-year comparison of how the revenues collected in Idaho were distributed.

Fund	FY2009	FY2010	Change
General Fund	\$2,363,619,686	\$2,198,099,999	(\$165,519,687)
Fish & Game Donation	44,246	39,683	(4,563)
Abandoned Mine Reclamation Fund	485,163	925,759	440,596
Petroleum Storage Trust	2,075,275	2,072,127	(3,148)
Cancer Control Fund	360,294	321,579	(38,715)
Central Tumor Registry	144,115	128,632	(15,483)
Substance Abuse Treatment (Alcohol Intox.)	1,342,131	1,314,952	(27,179)
County Juvenile Probation	4,704,717	4,308,411	(396,306)
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	6,730,263	6,156,044	(574,219)
Veterans Support Donation	43,003	43,279	276
Cooperative Welfare Fund	181,890	217,465	35,575
State Aeronautics Fund	1,816,016	1,454,441	(361,575)
Parks & Rec Motor Fuels	4,525,807	4,586,556	60,749
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
State Highway Account (new fund)	N/A	14,776,610	14,776,610
Highway Distribution Fund	205,248,611	204,160,582	(1,088,029)
Search & Rescue Fund	38,953	39,479	526
Motor Fuel Distribution Fund	(84,756)	128,179	212,935
Multistate Tax Compact	1,855,168	1,856,723	1,555
Administrative & Accounting Fund	252,963	256,325	3,362
Motor Fuels Administrative Fund	3,669,500	3,823,200	153,700
Wine Direct Shipper Fee to ISP	3,050	1,675	(1,375)
Guard & Reserve Support Donation	47,805	42,309	(5,496)
Permanent Building Fund	41,068,849	27,815,987	(13,252,862)
Miscellaneous Income	176,777	132,611	(44,166)
Public School Endowment	5,144,941	4,733,414	(411,527)
Children's Trust Donation	65,272	56,585	(8,687)
Revenue Sharing & Counties	136,994,687	128,496,021	(8,498,666)
Circuit Breaker	15,459,099	15,706,902	247,803
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project Fund	1,448,521	1,571,606	123,085
Counties - Estate Tax	26,421	5,706	(20,715)
State Refund Fund	336,200,612	303,258,509	(32,942,103)
Refund Fund - County Juvenile Probation	299,883	299,759	(124)
Abandoned Property & Escheat	8,164,038	3,949,323	(4,214,715)
Election Campaign Fund	34,320	29,677	(4,643)
Suspense Fund	172,447	83,372	(89,075)
Boise Auditorium District	3,741,415	3,287,089	(454,326)
Grape Growers & Wine Producers	197,594	180,734	(16,860)
Idaho Food Bank Donation (new fund)	N/A	113,110	113,110
Special Olympics Donation	36,132	28,727	(7,405)
Local Option Tax	3,033,641	2,553,922	(479,719)
<b>Totals</b>	<b>\$3,163,005,652</b>	<b>\$2,950,694,166</b>	<b>(\$212,311,486)</b>

## Tax Revenue Sharing

In fiscal year (FY) 2010, 11.5 percent of Idaho's sales tax revenue was distributed to local governments. About 3.24 percent of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, with the other half based on the market value of property in each city.

Another 3.24 percent of the sales tax revenue was distributed directly to the counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.13 percent of the sales tax was distributed to counties, eligible cities, and nonschool taxing districts according to a complex formula based on amounts received in 1999, current population (for cities and counties), and current property taxes (for other eligible nonschool taxing districts). And .89 percent of the sales tax revenue was distributed to nonschool taxing districts based on the proportionate share of each district's property tax budget. For more information on the formulas used for the distribution, contact the Tax Commission.

Also, eligible taxing districts received \$8.5 million annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. And, small amounts of lottery withholding and estate tax were distributed to eligible counties.

Distributions were made after the end of each quarter, so the FY2010 fourth quarter portion of these totals was distributed in July 2010 (FY2011).

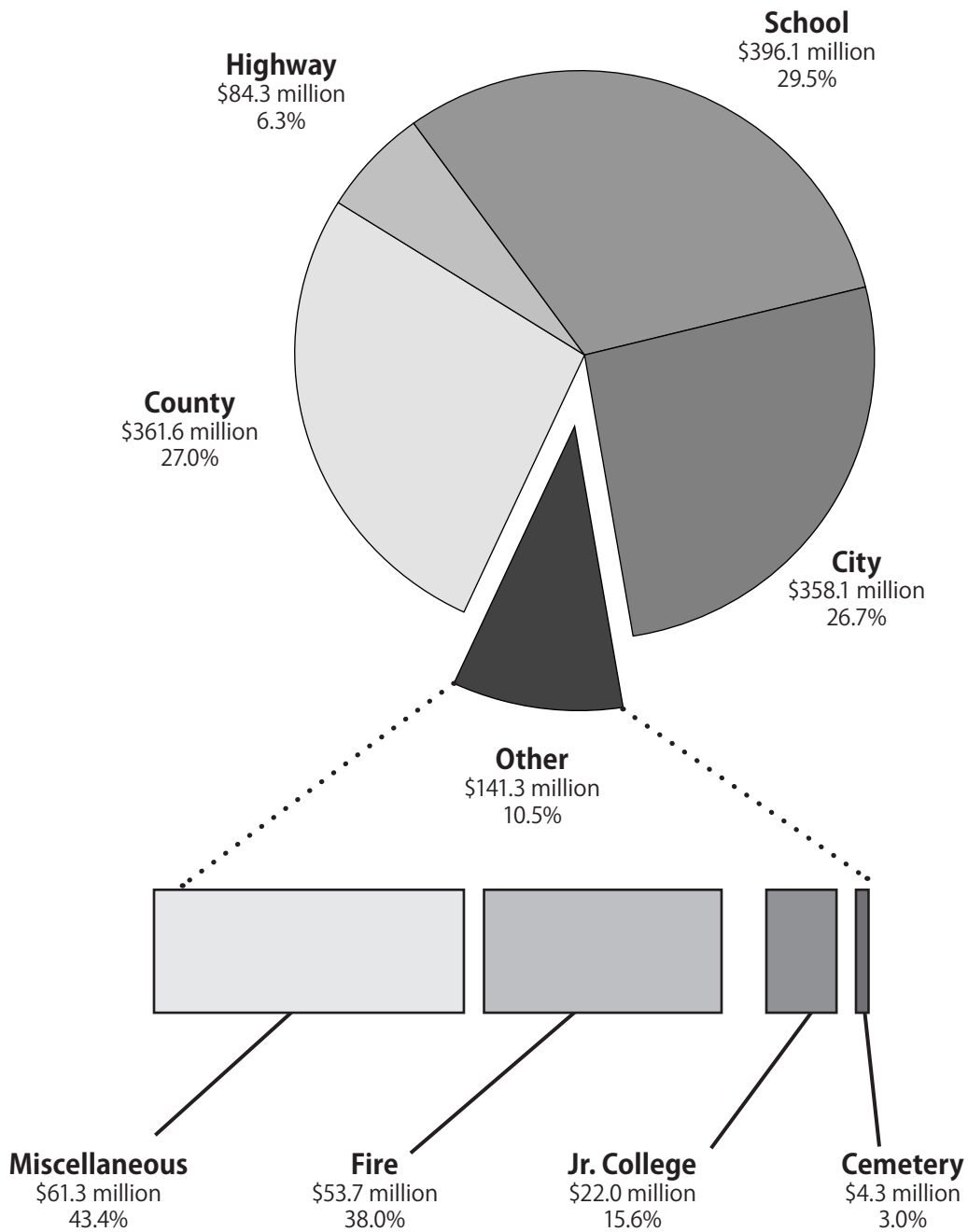
## Average Property Tax Rates

The figures below represent the 2009 average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	Average Urban %	Average Rural %	County	Average Urban %	Average Rural %
Ada	1.336%	1.158%	Gem	1.231%	0.822%
Adams	1.061%	0.674%	Gooding	1.613%	0.917%
Bannock	1.947%	1.068%	Idaho	0.938%	0.506%
Bear Lake	0.941%	0.600%	Jefferson	1.736%	1.078%
Benewah	1.083%	0.613%	Jerome	1.972%	1.132%
Bingham	2.010%	1.259%	Kootenai	1.036%	0.653%
Blaine	0.557%	0.480%	Latah	1.663%	1.246%
Boise	0.870%	0.661%	Lemhi	1.061%	0.460%
Bonner	0.911%	0.578%	Lewis	1.641%	1.027%
Bonneville	1.600%	0.973%	Lincoln	1.349%	0.838%
Boundary	0.967%	0.710%	Madison	1.449%	1.208%
Butte	1.915%	1.277%	Minidoka	1.400%	0.883%
Camas	1.309%	0.843%	Nez Perce	1.877%	1.010%
Canyon	1.863%	1.171%	Oneida	1.469%	0.791%
Caribou	1.910%	0.997%	Owyhee	1.090%	0.783%
Cassia	1.409%	0.866%	Payette	1.715%	0.927%
Clark	1.067%	0.765%	Power	2.195%	1.428%
Clearwater	1.465%	0.821%	Shoshone	1.497%	1.084%
Custer	0.506%	0.285%	Teton	0.703%	0.567%
Elmore	1.603%	0.855%	Twin Falls	1.559%	0.971%
Franklin	1.216%	0.884%	Valley	0.726%	0.419%
Fremont	0.916%	0.599%	Washington	1.461%	0.812%
			<b>Overall</b>	<b>1.275%</b>	<b>0.832%</b>

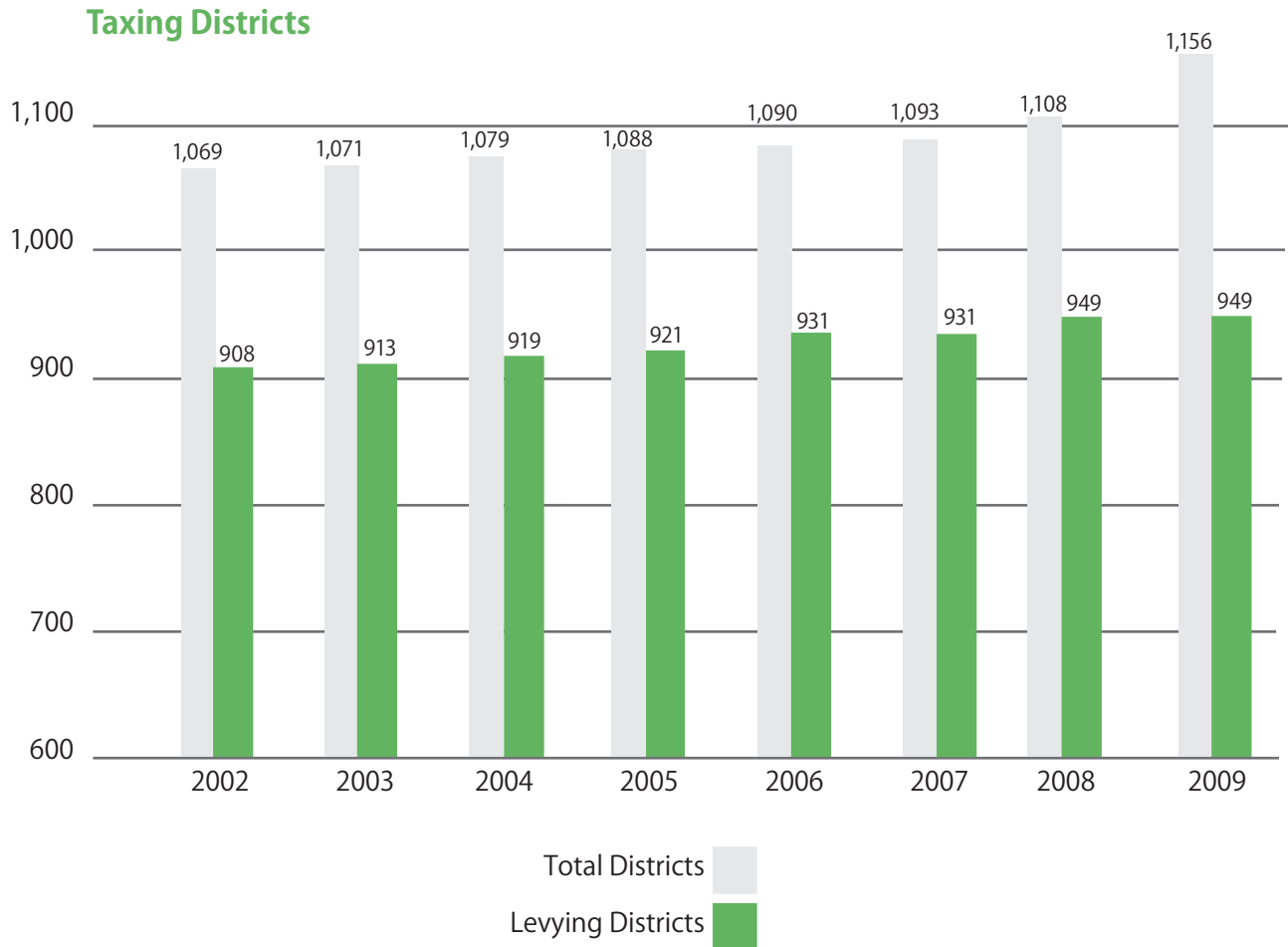
## Property Tax Use

The chart below shows how taxing districts used the 2009 property tax and the dollars they budgeted.



## Property Taxing Districts

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 18 percent of taxing districts didn't levy property taxes in 2009. Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2009 there were 3,370 tax code areas in Idaho.



## Property Tax Reduction (Circuit Breaker)

Idaho's Property Tax Reduction (Circuit Breaker) Program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981.

The 2009 Property Tax Reduction Program allowed up to \$1,320 in property tax reduction for eligible households, depending on their income. As income rises, the amount of property tax reduction decreases.

The chart below shows changes in the program since 2000.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	Change From Prior Year (%)	Average \$ Per Claimant	Total (\$ mil)	Maximum Income (\$)	Maximum Benefit (\$)
2009	27,920	0.3	561.40	15.67	28,000	1,320
2008	27,831	-1.3	554.43	15.43	28,000	1,320
2007	28,202	-1.9	543.12	15.32	28,000	1,320
2006	28,737	7.8	534.09	15.35	28,000	1,320
2005	26,656	0.6	579.46	15.46	22,040	1,200
2004	26,493	1.8	564.93	14.97	21,580	1,200
2003	26,031	5.5	540.78	14.08	21,290	1,200
2002	24,684	6.8	517.39	12.77	20,750	1,200
2001	24,175	-0.1	496.38	12.00	20,050	1,200
2000	24,209	-0.5	483.29	11.70	19,570	1,200

## Ratio Study

Idaho law requires that all property be assessed at market value. The Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

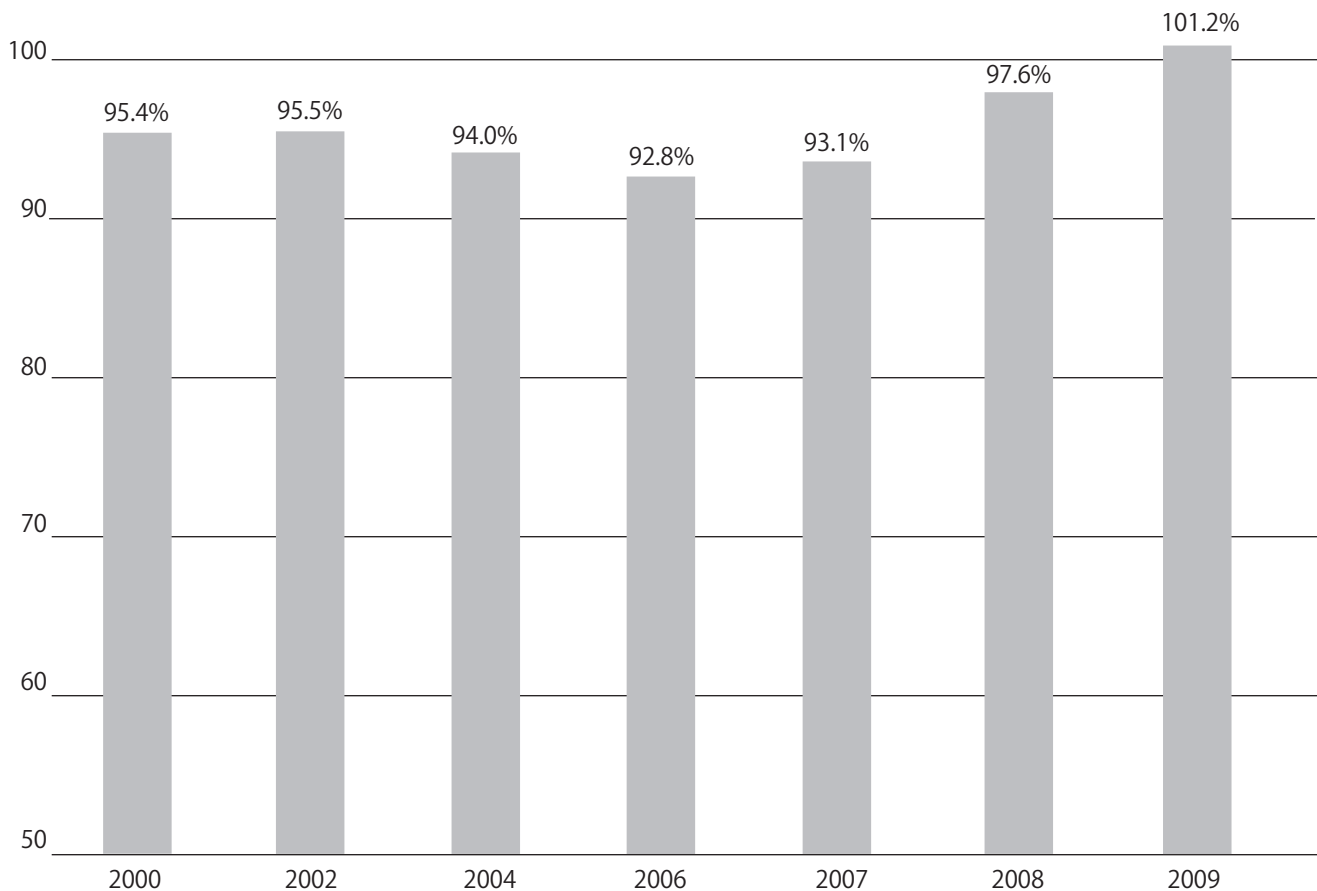
The ratio study is a type of statistical analysis in which assessments are compared to sale prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

The chart below shows long-term patterns in the residential assessment level.

### Median assessment level for improved residential property\*

100% = Market Value



\* Years prior to 2007 reflect improved urban residential property.



## Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2008 total income was spent on each tax in fiscal year 2008. This comparison includes state and local taxes.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.38	2.36	2.99
Sales	2.51	2.69	3.02
Individual Income	2.52	2.87	2.41
Corporate Income	0.48	0.38	0.38
Motor Vehicle	0.49	0.74	0.61
<b>Overall</b>	<b>10.99</b>	<b>9.86</b>	<b>10.34</b>

The chart below compares Idaho 2008 taxes to the national average of taxes divided by income after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C.

Type of Tax	Income		Population		# of States With Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Property	69.6	41	57.4	42	51
Sales	106.9	19	88.2	29	47
Individual Income	114.1	19	94.1	26	44
Corporate Income	79.5	27	65.6	33	47
Motor Vehicle	151.1	8	124.6	13	51
<b>Overall</b>	<b>89.7</b>	<b>39</b>	<b>74.0</b>	<b>46</b>	<b>51</b>

## Compliance Initiative 2010

In fiscal year 2010, the Tax Commission embarked on a journey to close the tax gap. The tax gap is the difference between the tax imposed by law and what taxpayers actually pay voluntarily and on time.

We gathered information necessary to update the 1996 study from the Office of Performance Evaluations on the size of Idaho's tax gap. According to our analysis, Idaho's tax gap includes:

- **Underreporting** (49%) – not reporting the full tax liability on a timely filed return (understated income or overstated deductions or credits)
- **Underpayment** (21%) – not paying the full amount of tax reported on a timely filed return
- **Nonfiling** (30%) – not filing returns on time or not paying on time

(For more information, see our report on [Idaho's Tax Gap, 2009](#), available on our website.)

We communicated our findings to the Governor, who challenged us to prove what we could do. The Governor provided the agency with \$1.5 million in funding and asked that we collect \$10 million in additional revenue.

With the funding, we hired 41 additional staff and added hours to existing part-time staff in an effort to meet this challenge. The agency began hiring staff in October 2009 and started seeing the fruits of the staff increases in November. Ultimately, we spent \$1,392,166 and recovered \$20,488,862 – an impressive 14.72 dollars returned for every dollar spent.

## Settlement Agreements for FY2010

A settlement is a written agreement between the Tax Commission and a taxpayer to settle disputed tax liabilities. The Tax Commission considers entering into a settlement when it determines there's a legitimate doubt about the liability or collectability of taxes, or when the taxpayer can demonstrate extreme financial or personal hardship.

The Tax Commission performed more than 24,723 audits in FY2010. Of the 528 protested cases handled by the Tax Commission (2.14% of audits), 42 resulted in settlement agreements (8% of protested cases, 0.17% of audits). Six of these involved reductions of \$50,000 or more to the disputed amount of tax due. The Tax Commission will present a complete report on settlements to the Legislature during its 2011 session.



## **Website**

tax.idaho.gov

## **Telephone**

334-7660 in the Boise area

(800) 972-7660 toll free

## **Main Office**

800 Park Blvd., Plaza IV, Boise

Costs associated with this publication are available from the Tax Commission  
in accordance with Idaho Code section 60-202.

