

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 13673
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On April 28, 1999, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer), proposing income tax, penalty and interest for the year 1993, in the total amount of \$5,355.

On May 18, 1999, a timely protest and petition for redetermination was filed by the taxpayer's representative (representative). Neither the taxpayer or his representative have requested an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The taxpayer was issued a Notice of Deficiency Determination by the Commission [Redacted] of the taxpayer's income. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The representative advised in his January 2000 letter that they were working with a Problem Resolution Caseworker from the IRS's office of the Taxpayer Advocate. According to the representative, the taxpayer has received his final determination from the IRS but has not provided a

copy of the determination to the Commission.

Since the taxpayer has not provided the Commission with a contrary result to the IRS's original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated April 28, 1999, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty, and interest for the year 1993:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$3,625	\$181	\$2,248	\$6,054

Interest is calculated through December 31, 2001.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

