

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

In the Matter of Protest of	)	
	)	DOCKET NO. 14744
[Redacted],	)	
	)	DECISION
Petitioners.	)	
_____	)	

On February 25, 2000, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalties, and interest for the taxable year 1997 in the total amount of \$2,777.

On April 27, 2000, the taxpayers filed a timely appeal and petition for redetermination. The taxpayers did not request a hearing or submit additional information regarding the petition for redetermination. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision.

The Bureau reviewed information [Redacted] and found the taxpayers may have had a filing requirement. The Bureau concluded the taxpayers had income in excess of the filing requirement of Idaho Code section 63-3030 and issued a Notice of Deficiency Determination.

The taxpayers appealed the Bureau's determination disagreeing with the total amount assessed. They argued they were entitled to additional deductions and stated they were waiting for information from the IRS. However, the taxpayers failed to submit any information to support their protest.

Idaho Code section 63-3002 required Idaho residents to report all income from sources wherever derived. It further provided that income reported to Idaho must match that income reported to the IRS. The taxpayers failed to provide information to support their argument

against the Bureau's determination. Therefore, the Tax Commission upholds the Bureau's determination of tax, penalties, and interest due for the taxable year 1997.

WHEREFORE, the Notice of Deficiency Determination dated February 25, 2000, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$1,975	\$494	\$448	\$2,917

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

An explanation of the taxpayers' right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2001.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2001, 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:

[REDACTED] Receipt No.: [Redacted]  
[REDACTED][REDACTED]

\_\_\_\_\_  
ADMINISTRATIVE ASSISTANT 1