

Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

After receiving the notice, [Redacted] representative sent a protest letter. The letter pointed out that the taxpayers, who are no longer married, had two children during 1995. The Bureau's determination had not allowed them those exemptions. A payment in the amount of \$1,861 accompanied the protest. The taxpayers' file was transferred to the Legal/Tax Policy Division for administrative review.

As Idaho residents, the taxpayers met the requirements for filing Idaho resident income tax returns for 1994 and 1995. Neither of the taxpayers disputes the fact that they did not file those returns. The determination of income taxes due for 1994 and 1995 was based on state [Redacted] income records. All identifiable withholding was allowed to offset the resulting tax due. The taxpayers have submitted nothing that would dispute the amount of Idaho income used to determine their Idaho income tax responsibility.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of their argument, the taxpayers have failed to meet their burden of proving error on the part of the deficiency determination. Albertsons, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The 1995 Idaho return prepared by the Bureau will be adjusted to allow the two additional exemptions. Absent evidence to the contrary, the 1994 Idaho individual income tax return that was prepared by the Bureau based on income information shown in the Tax Commission's records [Redacted] is accepted as prepared.

WHEREFORE, the Notice of Deficiency Determination dated April 20, 2000 is hereby MODIFIED, and, as so modified, is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following taxes, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$1,294	\$324	\$551	\$2,169
1995	976	244	331	<u>1,551</u>
			SUB TOTAL	\$3,720
			PAYMENT	<u>-1,861</u>
			TOTAL DUE	\$1,859

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

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

DATED this ____ day of _____, 2000.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2000, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[REDACTED]

[Redacted][REDACTED]

Receipt No. [REDACTED]
