

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 15596  
 )  
 ) DECISION  
Petitioners. )  
\_\_\_\_\_ )

On February 15, 2001, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for the taxable year 1998 in the total amount of \$1,902.

On March 9, 2001, the taxpayers sent the Tax Commission a letter that was considered a protest letter. The Tax Commission determined the taxpayers' letter did not constitute a perfected appeal, so the Tax Commission sent a letter to the taxpayers telling them what was needed to perfect their appeal (Idaho Code section 63-3045(1)(b)). The taxpayers responded to the Tax Commission's letter by submitting a 1998 Idaho individual income tax return. The Tax Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) received information from the Idaho Department of Labor [Redacted] that showed the taxpayers met Idaho's income tax filing requirement. The Bureau corresponded with the taxpayers and ultimately prepared a return for the taxpayers. The Bureau sent the taxpayers a Notice of Deficiency Determination to which the taxpayers replied they wanted to pay their debt but they thought the return had been filed. The taxpayers submitted a return subsequent to receiving notice that their appeal was not perfected.

The Tax Commission reviewed the taxpayers' return and found it to be almost identical to the return prepared by the Bureau. The only difference between the taxpayers' return and the

Bureau's return is that the taxpayers subtracted the permanent building fund tax rather than adding it to their total tax (Idaho Code section 63-3082).

Since the taxpayers' return and the Bureau's return are essentially identical, the Tax Commission finds the Bureau's determination was correct. The Bureau also added interest and penalty in accordance with Idaho Code sections 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them to be appropriate.

WHEREFORE, the Notice of Deficiency Determination dated February 15, 2001, 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>
1998	\$1,352	\$338	\$284	\$1,974

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

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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]

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ADMINISTRATIVE ASSISTANT 1