

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 12914
[Redacted],	)	
	)	DECISION
Petitioners.	)	
_____	)	

[Redacted] (taxpayers) timely filed their 1997 income tax return claiming a refund of \$1,454. On June 9, 1998, the Compliance Section of the Idaho State Tax Commission issued a Correction Notice, adjusting the refund amount to \$159, and a refund check in this amount was issued to the taxpayers.

On June 17, 1998, the taxpayers protested the adjustment, and requested the Commission remit the full amount claimed on the return. The Commission wrote to the taxpayers on two occasions outlining the procedures for resolution of protests and requesting the taxpayers to choose a method to resolve their protest. The taxpayers did not respond to either request. Accordingly, the Commission has reviewed the file, is advised of its contents, and hereby issues its decision based on the record as it now stands.

The taxpayers filed their 1997 tax return showing adjusted gross income of zero. They attached a copy [Redacted]. However, the taxpayers attached to the Idaho return copies of W-2's showing wages of \$38,540 and Idaho withholding \$1,454. Based on the W-2 information, the Compliance staff refigured the taxpayers' tax return. The staff calculated that the taxpayers were entitled to a tax refund of \$159. This refund was sent to the taxpayers along with a letter explaining the adjustments. They responded with a protest objecting to the change in the amount of refund due. In their protest letter the taxpayers made ten statements and then asked fourteen specific questions. The statements were definitions the taxpayers submitted to assist the Commission in answering their questions. For example, statement number five reads: "The term

‘Form 40’ means STATE OF IDAHO Tax Return Form 40.’ Statement number eight reads: “The term ‘authority’ means authority given to the IDAHO STATE TAX COMMISSION by the legislature of Idaho.

The questions seek a variety of information, mostly which can be classified as legal opinions. For example, the taxpayers seek the Commission’s interpretations of several federal court cases. They also seek the Commission’s basis for adjusting their return. The Commission will not engage in a debate over legal issues in a written question and answer session. If the taxpayers wanted to pursue their claim, they were given the right to have an informal conference, and or submit written factual and legal information in support of their position. They chose not to pursue those options. In any event, the Compliance staff explained to the taxpayers the reasons for the adjustment to the tax return. Thus, based on the taxpayer’s lack of response and failure to submit any kind of relevant data, the Commission finds it will uphold the adjustment made by the Compliance staff.

THEREFORE, the Correction Notice dated June 9, 1998, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers’ claim of refund for income taxes for 1997 in the amount of \$1,454 is DENIED.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2002, 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]

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ADMINISTRATIVE ASSISTANT 1