

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 16188
[Redacted],	)	
	)	DECISION
Petitioners.	)	
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On December 7, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for tax year 1997 in the total amount of \$1,208.

The taxpayers filed a timely protest. They did not request a hearing but did submit additional information. The Tax Commission, having reviewed the file, hereby issues its decision.

TDB identified the taxpayers as Idaho residents in 1997 who did not file a 1997 Idaho income tax return even though they received income in excess of the filing requirement. The Bureau prepared a provisional income tax return on the taxpayers' behalf and sent the taxpayers a Notice of Deficiency Determination. The taxpayers appealed the determination and their file was transferred to the Legal/Tax Policy Division for administrative review.

In his letter of protest and appeal, [Redacted] said there had to be a mistake for them to owe that much tax on so little income. He said he had taxes withheld from his income that should have been enough to take care of the income taxes. Additionally, he advised that he was, and is, married with dependent children.

After confirming the two additional exemptions, TDB sent the taxpayers a letter and a copy of a new calculation schedule for 1997 that recognized two additional children. The original determination had been computed as married filing joint with two dependents. The revised determination recognized a total of six exemptions, the two taxpayers and their four children.

Withholding in the amount of \$285 (the amount identified in Tax Commission records) reduced the tax amount. The taxpayers' submitted nothing to substantiate additional withholding. TDB offered the taxpayers the opportunity to withdraw their protest or submit additional information. The taxpayers did neither as they did not respond.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'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. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated December 7, 2001, 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 tax, penalty, and interest for 1997:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$667	\$167	\$221	\$1,055

Interest is calculated through August 15, 2002.

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

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

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

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

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

Receipt No:[Redacted]

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ADMINISTRATIVE ASSISTANT 1