

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16514
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On March 6, 2002, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer), proposing additional income tax, penalty and interest for the year 1999 in the total amount of \$109.

On March 31, 2002, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The taxpayer was issued a Notice of Deficiency Determination by the Commission [Redacted] of the taxpayer's income. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

In the taxpayer's protest letter dated March 31, 2002, she stated:

I do not owe 109.00 back taxes for 1999. Unemployment records from Unemployment show that the last year I drew unemployment was in 1996. Please change your record to show I don't owe these taxes.

Included with the protest letter was a printout of her unemployment account with the Idaho Department of Labor (DOL). This appears to show only payments from the Idaho DOL.

Since the taxpayer did not respond to TDB's certified mailings or phone calls, the taxpayer's file was transferred to the Tax Policy Specialist in the Commission's Legal/Tax Policy division for further review.

Permission was granted by the taxpayer to obtain a record of her unemployment

payments from the state of [Redacted] for the years 1998 and 1999. The information from the state of Alaska clearly showed that the taxpayer did receive unemployment payments in 1999 while a resident of Idaho.

The policy specialist sent the taxpayer a letter on January 3, 2003 which stated:

I obtained information from the state of [Redacted] that shows you were paid unemployment compensation in 1999. I was told by contacts at the state of [Redacted] Worker's Compensation section that worker's compensation payments are made by insurance companies, not by the state. I have enclosed the printout from the state of [Redacted] that shows the unemployment compensation payments made to you in 1998 and 1999. Since you were an Idaho resident in 1999, the payments received in 1999 must be included in your Idaho taxable income. If you wish to withdraw your protest in this matter, please send me a letter stating that fact.

The taxpayer did not respond to the policy specialist's letter.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

Since the taxpayer has not provided the Commission with a contrary result to the [Redacted] original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated April 28, 1999, is hereby APPROVED, AFFIRMED, and MADE FINAL.

The taxpayer has paid the total amount asserted on the Notice of Deficiency Determination; therefore, no further demand for payment is made.

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

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2003, 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]
