

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17551
[Redacted])	
Petitioners.)	DECISION
)	
_____)	

[Redacted] (petitioners) protest the Notice of Deficiency Determination (NOD) issued by the auditor for the Idaho State Tax Commission (Commission) dated March 12, 2003, asserting additional liability for Idaho income tax and interest for the year 1999 in the total amount of \$2,655.

On May 12, 2003, a timely protest and petition for redetermination was filed by [Redacted] (petitioner). The petitioner did not request a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The auditor made adjustments to the petitioners' 1999 Idaho income tax return. The adjustments were to disallow claimed deductions for certain retirement benefits and Idaho capital gains in the total amount of \$30,344.

In the petitioner's protest letter, he stated:

Please be advised that I am responding to your letter of deficiency dated 3/12/03. I wish to make an appeal of this decision based upon my reliance upon commercial software used by my daughter who prepared my 1999 return using [Redacted] for 1999.

We need the additional time to consult with [Redacted], the software developer, to determine their liability in this matter.

The petitioner does not dispute the correctness of the Commission's adjustments to his 1999 Idaho income tax return. His issue of whether or not [Redacted] has a liability to him has no bearing on his liability to the state of Idaho.

WHEREFORE, the Notice of Deficiency Determination dated March 12, 2003, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest (calculated to March 12, 2004):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$2,166	\$583	\$2,749

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

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

DATED this 12th day of December, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this 12th day of December, 2003, 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]
[Redacted]

[Redacted]
