

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17945
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On January 15, 2004, the Audit Development Unit (ADU) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing additional income tax, penalty, and interest for the year 2002, in the total amount of \$333.

On February 25, 2004, a timely protest and petition for redetermination was filed by the petitioner's representative (representative). Neither the petitioner nor his representative have requested an informal conference. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

[Redacted] 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; . . .

[Redacted] On March 11, 2004, ADU sent the petitioner a letter notifying him that his protest was a timely petition of his NOD.

A letter was sent on June 11, 2004, requesting that the petitioner provide his additional information by June 30, 2004, or his file would be transferred to the Commission's Legal/Tax Policy Division for further review. The petitioner's file was transferred to the Legal/Tax Policy Division on July 7, 2004.

On August 2, 2004, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. The petitioner's representative called the policy specialist on August 12, 2004, to inform him that the petitioner was no longer appealing the IRS determination.

It is well settled in Idaho that a NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

Since the petitioner has not provided the Commission with a contrary result to the IRS's original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated January 15, 2004, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest for the year 2002:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$302	\$15	\$34	\$351

Interest is calculated through March 30, 2005.

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

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

DATED this ____ day of _____, 2004.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2004, 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]
[REDACTED]

Receipt No.