

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18195
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On February 5, 2004, the Audit Development Unit (ADU) 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 tax year 2002 in the total amount of \$383.

On March 29, 2004, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

[Redacted] ADU, therefore, issued a NOD based on that information and adjusted the taxpayer's Idaho return. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

In the taxpayer's protest letter dated March 29, 2004, he stated that he did claim the wrong filing status but should have been allowed to claim one of his two children based on court documents from his divorce.

On August 26, 2004, the Tax Policy Specialist (policy specialist) sent the taxpayer a letter to inform him of his alternatives for redetermining a protested NOD. The letter was re-sent by regular mail on September 7, 2004. A follow-up letter was sent on October 14, 2004. The taxpayer did not respond to either letter.

[Redacted]Idaho Code § 63-3002 states that it is the intent of the Idaho legislature to

make the Idaho Income Tax Code identical to the Internal Revenue Code in the way taxable income is determined. Idaho Code § 63-3069 states that, upon a final determination of any deficiency or refund of federal taxes, written notice shall be immediately sent to the State Tax Commission by the taxpayer. IDAPA 35.01.01.890.03 Income Tax Administrative Rules states that immediate notification is within 60 days of the final determination.

[Redacted] Following the Idaho Code, the adjustments should be made to the taxpayer's Idaho income tax return. The taxpayer carries the burden to prove the adjustments were incorrect. [Redacted] Since the taxpayer has not provided the Commission with a contrary result [Redacted], the Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated February 5, 2004, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2002	\$348	\$17	\$42	\$407

Interest is calculated through June 21, 2005.

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

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

DATED this ____ day of _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2005, 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]
