

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18877
[REDACTED],)	
)	DECISION
Petitioner.)	
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)	

On April 15, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing additional individual income tax, penalty, and interest in the amount of \$253 for the tax year 2001.

The taxpayer filed a timely appeal and petition for redetermination. He did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. 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 the 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].

The [Redacted] resulted in an increase to the amount of income that was reported to Idaho. The taxpayer failed to notify Idaho of the [Redacted] with the 60-day period required by Idaho Code § 63-3069. The Bureau issued a NODD to the taxpayer advising him of additional Idaho income tax, penalty, and interest due as a result of the increase to his taxable income.

In his letter protesting the determination, the taxpayer said he believed he had already paid the amount due after he received an earlier billing letter. He asked for a list of all payments he had

made to the State Tax Commission over the last few years. The Bureau complied with the taxpayer's request, and the taxpayer sent a partial payment of \$75.

After receiving the partial payment, the Bureau sent the taxpayer a letter acknowledging his protest and offering him the opportunity to withdraw his protest. He did not respond, and his file was transferred to the Legal/Tax Policy Division for administrative review. A letter was sent to advise the taxpayer of his right to request a hearing or send additional information. He 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 further information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The [Redacted] identified additional interest and taxable pensions/annuities increasing the taxpayer's taxable income. The taxpayer has provided no evidence that [Redacted] or that he has already paid the tax, penalty, and interest due to Idaho as a result of the additional income. Therefore, the Tax Commission upholds the NODD for 2001.

WHEREFORE, the Notice of Deficiency Determination dated April 15, 2005, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following additional tax, penalty, and interest for 2001:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$325	\$10	\$41	\$256
		Payment	<u>(75)</u>
		Balance Due	<u>\$181</u>

Interest has been computed through February 1, 2006.

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.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, 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]

Receipt No.
