

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19565
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On May 25, 2006, the Tax Discovery Bureau (TDB) 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 2003 in the total amount of \$358.

On August 3, 2006, a timely protest and petition for redetermination was filed by the petitioner. The petitioner 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 petitioner was issued a NOD by the Commission [Redacted] of the petitioner's income. We find that the auditor correctly recomputed the petitioner's tax liability [Redacted].

The petitioner provided a letter that was received July 19, 2006, that did not meet the standard of a perfected protest. A 28-day letter was sent certified mail and a perfected protest was then filed by the petitioner.

In the petitioner's protest letter received August 3, 2006, he stated that any unemployment he received at the time was from working [Redacted]. He also stated that he never filed for unemployment in the state of Idaho or worked in Idaho.

The petitioner is an Idaho resident that [Redacted].

The petitioner provided copies of his 2003 tax returns, including his Idaho Form 40, in which he paid Idaho tax on \$1,068 of [Redacted] income. The petitioner's returns did not include the \$4,080 of Idaho unemployment income.

Since the petitioner did not agree with the TDB's findings, the petitioner's file was transferred to the Tax Policy Specialist in the Commission's Legal/Tax Policy division for further review.

Information obtained from the Idaho Department of Commerce and Labor clearly showed that the petitioner did receive unemployment payments in 2003 from Idaho.

The Tax Policy Specialist contacted the petitioner by telephone on October 20, 2006, and told him that a printout had been received from the state of Idaho which showed he was paid unemployment compensation by the state of Idaho in 2003. Copies of two of the unemployment checks from the state of Idaho redeemed by the petitioner were also obtained. The signature on the back of these checks appeared to be that of the petitioner.

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 petitioner 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 May 25, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$302	\$15	\$52	\$369

Interest is computed through February 21, 2007.

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 included with this decision.

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]
[REDACTED]
[REDACTED]

Receipt No.
