

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 19165
[REDACTED],)
) DECISION
)
Petitioner.)
_____)

On August 5, 2005, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) [Redacted] (petitioner) proposing additional income tax, penalty, and interest for tax year 2002 in the total amount of \$379.

On October 3, 2005, a timely protest and petition for redetermination was filed by the petitioner. The petitioner has not requested a 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 her income. [Redacted] In the petitioner's protest letter dated October 3, 2005, she claims she is not responsible for the taxes because her ex-husband was ordered to take her name off the account in question as part of their divorce decree.

The petitioner provided a letter stating that final payment was made on the settlement of the account. The letter also stated that the petitioner was responsible for any outstanding balance. In addition, the petitioner stated that a judge in small claims court ruled the liability was hers and not her ex-husband's.

On July 27, 2006, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform her of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on September 13, 2006. The petitioner did not respond to either letter.

Idaho Code § 63-3002 states 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 a taxpayer. IDAPA 35.01.01.890.03 Income Tax Administrative Rule states that immediate written notification is required within 60 days of the final determination.

From the cited Idaho Code sections and the Administrative Rule, it is apparent the Idaho Legislature intended any changes made to a taxpayer's federal return should be reflected on the taxpayer's Idaho return. Therefore, it is the Commission's position that the changes made to the taxpayer's federal return must be made to the taxpayer's state return.

Following the Idaho Code, the adjustments should be made to the petitioner's Idaho income tax return. The petitioner carries the burden to prove the adjustments were incorrect. [Redacted]

Since the petitioner has not provided the Commission with a contrary result [Redacted] original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated August 5, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2002	\$318	\$16	\$76	\$410

Interest is computed through April 27, 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 enclosed with this decision.

DATED this ____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2007 , 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]

Receipt No.
