

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21286
[Redacted])	
Petitioners.)	DECISION
)	
_____)	

[Redacted] On May 31, 2007, the Income Tax Audit division of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers) proposing additional income tax, penalty, and interest for taxable year 2003 in the total amount of \$1,365.

On August 3, 2007, a timely protest and petition for redetermination was filed by the taxpayers. The taxpayers have not requested a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NODD.

[Redacted] The Commission found that the auditor correctly recomputed the taxpayers' tax liability [Redacted].

The protest letter sent by the taxpayers stated a request for audit reconsideration for taxable year 2003 had been filed [Redacted]. The taxpayers requested that additional time be granted by the Commission to allow [Redacted] time to complete the appeals process and send a report.

On December 9, 2009, the taxpayers provided a letter from [Redacted] that stated the review was complete, and the [Redacted] was not changed. [Redacted] 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 the taxpayer. IDAPA 35.01.01 Income Tax

Administrative Rule 890.03 states that immediate notification is within 60 days of the final determination.

[Redacted].

Following the Idaho Code, the adjustments should be made to the taxpayers' Idaho income tax return. The [Redacted] Because the taxpayers' [Redacted] the Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated May 31, 2007, is hereby APPROVED, AFFIRMED, and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$1,089	\$54	\$389	\$1,532

Interest is calculated through April 1, 2010.

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

An explanation of the petitioners' right to appeal this decision is enclosed.

DATED this _____ day of _____ 2009.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2009, 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. _____
