

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21362
[REDACTED])	
)	DECISION
Petitioner.)	
_____)	

On July 8, 2008, the Idaho State Tax Commission’s (Commission) Income Tax Audit Bureau (ITA) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for the taxable year 2004, in the total amount of \$2,023. The petitioner filed a timely petition for redetermination. The petitioner was informed of his appeal rights. The Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the ITA determined that the petitioner’s [Redacted] taxable income had been modified by another taxing agency and that the petitioner had not filed an Idaho amended return reporting the adjustments to Idaho for taxable year 2004. In a letter dated November 7, 2008, the petitioner’s representative informed the ITA that the petitioner was in the process of appealing the adjustments made by the other agency and provided documentation to show that an appeal had been filed. Based upon information available to the Commission and confirmed by the petitioner’s representative, the other agency had denied the appeal. According to the petitioner’s representative in July 2009, the petitioner was in the process of appealing that denial to another department within the other agency.

As of the date of this decision, the petitioner has not provided any additional information that would resolve this case in the petitioner’s favor for taxable year 2004. It is the petitioner’s burden of proving error on the part of the deficiency determination for taxable year 2004.

Albertson’s, Inc. v. State Dept. of Revenue, 106 Idaho 810, 814, (1984); Parsons v. Idaho State Tax

Comm'n, 110 Idaho 572, 574 (Ct. App. 1986). Since the petitioner has not met this burden of proof showing that the NODD prepared by the ITA for taxable year 2004 is incorrect, the Commission upholds the ITA's determination for taxable year 2004.

WHEREFORE, the Notice of Deficiency Determination dated July 8, 2008, is hereby 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>
2004	\$1,591	\$80	\$469	\$2,140

Interest is calculated through January 15, 2010, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

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.

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.

[REDACTED]
