

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21624
[Redacted])	
)	DECISION
Petitioners.)	
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On October 20, 2008, the Idaho State Tax Commission's (Commission) Income Tax Audit Bureau (Bureau) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioners) proposing additional income tax, penalty, and interest for taxable years 2004 and 2005 in the total amount of \$2,176. The petitioners filed a timely petition for redetermination. The Commission, having reviewed the file, hereby issues its decision.

Based upon information available to the Commission, the Bureau determined that the petitioners' federal taxable income had been modified by another taxing agency and that the petitioners had not filed an Idaho amended return reporting the adjustments to Idaho for taxable years 2004 and 2005. In a letter dated June 17, 2009, the petitioners agreed that they owed Idaho additional tax; however, the petitioners argued that they did not agree with all of the other agency's adjustments.

As of the date of this decision, the petitioners have not requested an informal hearing or provided any additional information that would resolve this case in the petitioners' favor for taxable years 2004 and 2005. It is the petitioners' burden of proving error on the part of the deficiency determination. 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 petitioners have not met this burden of proof, the Commission upholds the Bureau's determination for taxable years 2004 and 2005.

WHEREFORE, the Notice of Deficiency Determination dated October 20, 2008, is hereby AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2004	\$973	\$49	\$287	\$1,309
2005	746	37	175	958
			TOTAL DUE	<u><u>\$2,267</u></u>

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 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.
