

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 21828
[REDACTED],)
) DECISION
Petitioner.)
_____)

On January 15, 2009, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers) proposing additional individual income tax, penalty, and interest in the amount of \$2,421 for the taxable year 2005.

[Redacted] ([Redacted]) filed a timely appeal and petition for redetermination. She did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. 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 the 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; . . .

The intent of the Idaho Legislature is to follow the federal determination of income subject only to modifications contained in Idaho law. [Redacted].

[Redacted].

The Bureau sent [Redacted] a letter acknowledging her protest and informing her that the file was being transferred to the Legal/Tax Policy Division for administrative review.

Idaho Code § 63-3031(b)(3) defined the responsibility of a married couple making the election to file their tax returns with a filing status of married filing joint:

(3) If a joint return is made, the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several.

Because the taxpayers chose to file their tax returns as married filing joint, the state of Idaho holds the taxpayers jointly and severally liable. One spouse may have a cause of action against the other spouse. However, the state remains in a neutral position. Joint and several liabilities simply mean the state may collect any portion of the liability up to the entire amount from either spouse.

[Redacted].

Upon reviewing the information in the file, the Commission finds the taxpayers have not provided the Commission with a contrary result to the deficiency notice. Therefore, the Commission upholds the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated January 15, 2009, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest for 2005:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$1,947	\$97	\$433	\$2,477

Interest is calculated through October 16, 2009.

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

An explanation of the taxpayers' 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.