

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted]) DOCKET NO. 21891
Petitioner.) DECISION
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On April 30, 2009, the Revenue Operations division of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (petitioner) proposing additional tax and interest in the amount of \$256.49 for taxable year 2008.

The petitioner filed a timely appeal. She did not request a hearing. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

The sole issue for the decision is whether the petitioner is entitled to a dependency exemption deduction for her grandchild, [Redacted].

The petitioner’s daughter was involved in a relationship from which a child was born. The biological father of the child and the petitioner’s daughter were not married, and to the Commission’s knowledge, no formal custody or support documents exist.

Taxpayers may claim dependency exemption deductions for their dependents as defined in Internal Revenue Code (IRC) § 152. Under IRC § 152(a), the term “dependent” means a qualifying child or qualifying relative. A qualifying child is defined as an individual who (1) bears a certain relationship to the taxpayer, such as the taxpayer’s child; (2) has the same principal place of abode as the taxpayer for more than one-half of the taxable year; (3) meets certain age requirements; and (4) has provided over one-half of the individual’s own support for

the taxable year. IRC § 152(c)(1)-(3). A qualifying relative is defined as an individual: (1) Who bears a certain relationship to the taxpayer, such as the taxpayer's child or grandchild; (2) whose gross income for the taxable year is less than the exemption amount; (3) with respect to whom the taxpayer provides over one-half of the individual's support for the taxable year; and (4) who is not a qualifying child of the taxpayer or of any other taxpayer for the taxable year. IRC § 152(d)(1) and (2).

The petitioner claims that she provided over one-half of the support of [Redacted] in 2008, including, among other things, food, clothing, and housing. The petitioner did not, however, provide any evidence regarding the amounts she paid for the support of [Redacted] or any evidence that [Redacted] resided with her in 2008.

We hold that the petitioner has not carried her burden of proving that [Redacted] was her qualifying relative in 2008 for purposes of section 152(d). Because petitioner has failed to establish that [Redacted] is either a qualifying child or a qualifying relative for purposes of IRC § 152, we conclude that the petitioner is not entitled to the dependency exemption deduction for 2008.

WHEREFORE, the Notice of Deficiency Determination directed to [Redacted] dated April 30, 2009, is APPROVED, AFFIRMED, and MADE FINAL.

It is ordered and this does order, the petitioner pays the following tax, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$256	\$.49	\$256.49

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.
