



[Redacted].

On October 29, 2008, the Commission received a payment from the petitioner for the income tax, penalty, and interest due in the NOD.

On June 24, 2009, the tax policy specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on August 12, 2009. The petitioner did not respond to either letter.

A copy of the petitioner's account transcript was requested [Redacted] on June 3, 2009. The [Redacted] used the petitioner's 2007 income tax refund to pay off his 2004 liability.

Idaho Code § 63-3002 states that it is the intent of the Idaho Legislature, insofar as possible, 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 [Redacted] taxes, written notice shall be immediately sent to the State Tax Commission by a taxpayer. IDAPA 35.01.01 Income Tax Administrative Rule 890.03 states that immediate written notification is required within 60 days of the final determination.

From the cited Idaho Code sections and the Administrative Rule, it is apparent the Idaho Legislature intended any changes made to a petitioner's [Redacted] return to be reflected on the petitioner's Idaho return.

The petitioner has the burden of proving the adjustments were incorrect. The petitioner would like the Commission to re-audit [Redacted]. The Commission's position is that the petitioner must be granted relief at the [Redacted] level before relief can be granted at the state level. The petitioner has failed to carry the burden in this matter.

Since the petitioner has not provided the Commission with a contrary result [Redacted], the

Commission must uphold the deficiency as asserted.

WHEREFORE, the Notice of Deficiency Determination dated June 23, 2008, is hereby APPROVED, AFFIRMED, and MADE FINAL.

The petitioner has paid the tax, penalty, and interest in the NOD and no further amount is due.

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

DATED this \_\_\_\_ day of \_\_\_\_\_ 2010.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_ 2010, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

\_\_\_\_\_