

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21426
[Redacted])	
)	DECISION
Petitioner.)	
_____)	

On August 5, 2008, the Income Tax Audit division of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing additional income tax, penalty, and interest for taxable year 2004 in the total amount of \$1,485.

On September 22, 2008, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request a hearing but has submitted additional documentation from [Redacted]. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NODD.

[Redacted]

The protest letter sent by the taxpayer stated a request for audit reconsideration for taxable year 2004 had been filed [Redacted]. [Redacted].

[Redacted] Idaho Code § 63-3002 states it is the intent of the Idaho legislature 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 federal taxes, written notice shall immediately be sent to the State Tax Commission by the taxpayer. IDAPA 35.01.01 Income Tax Administrative Rule 890.03 states that immediate notification is to be 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 the taxpayer's [Redacted] return to be reflected on the taxpayer's Idaho return. [Redacted].

[Redacted] WHEREFORE, Notice of Deficiency Determination dated August 5, 2008, is hereby MODIFIED, and as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2004	\$407	\$20	\$123	\$550

Interest is calculated through April 8, 2010.

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

An explanation of the taxpayer'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 on this _____ day of _____ 2010, 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.
