

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 22234
[Redacted]	)	
Petitioner.	)	DECISION
	)	
	)	
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[Redacted] (petitioner) protests the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated February 13, 2009, denying a requested refund in the amount of \$214 and asserting an additional liability for Idaho income tax, penalty, and interest in the total amount of \$764 for 2005.

The petitioner timely filed his 2005 Idaho income tax return as a resident of Idaho. The original return reflected a refund due to the petitioner in the amount of \$214. This refund was paid to the petitioner in April of 2006.

The staff of the Commission found, pursuant to a redetermination of the petitioner's income by the [Redacted], that he had not reported all his compensation from the Washington Department of Social and Health Services in his Idaho taxable income. Accordingly, this additional income was reflected producing the liability that was asserted by the Notice of Deficiency Determination. The petitioner appealed.

The petitioner contends that he did not receive the additional income which was attributed to him from the Washington Department of Social and Health Services. It was related to the petitioner that, if he did not receive the income in question, he should probably contest the matter with the [Redacted]. It appears that the petitioner has declined to address the matter with [Redacted]. Therefore, based upon the information now in the file, the Commission renders their determination.

The refund purportedly denied by the Notice of Deficiency Determination has been issued to the

petitioner and had been redeemed in 2006. Therefore, this refund was not denied.

During this administrative appeal, it was determined that the petitioner moved from Washington to Idaho on June 19, 2005. Therefore, the petitioner should have filed his 2005 Idaho income tax return as a part-year resident rather than as having been a resident for the entire taxable year.

The income from the Washington Department of Social and Health Services was presumably received prior to the petitioner's move to Idaho. While it would not be included in Idaho taxable income, it does affect the proportion of the deductions and exemptions properly attributable to Idaho for the calculation of Idaho taxable income. The petitioner contends that he did not receive the income. However, the petitioner's failure to address the matter with [Redacted] in an attempt to have the income removed from the computation of his federal taxable income casts doubt upon this argument. Accordingly, the Commission finds that this income should remain for the purpose of calculating the percentage of the deductions and exemptions deductible by the petitioner.

WHEREFORE, the Notice of Deficiency Determination dated February 13, 2009, is hereby MODIFIED, and as so modified is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest (computed to March 15, 2010):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$183	\$10	\$44	\$237

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 \_\_\_\_\_ 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.

Copy mailed to:

[Redacted]