

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23661
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

On December 10, 2010, 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 total amount of \$952.76 for taxable year 2009.

The taxpayers filed a timely appeal and petition for redetermination. They did not request a hearing but instead chose to provide additional information for consideration. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NODD.

The taxpayers filed a part-year resident Idaho individual income tax return for taxable year 2009 indicating on the face of the return that they both resided in Idaho for 11 months. This return, however, did not include a copy of the taxpayers' [Redacted] return or copies of the taxpayers' W-2 forms. A letter requesting this information was sent to the taxpayers' but no response was received. The return was adjusted, and the taxpayers were sent a tax computation letter which explained the change and the resulting tax due. The taxpayers then submitted an amended return which was referred to the Income Tax Division for review of the unclaimed income for the 11 months the taxpayers were Idaho residents. A second tax computation letter was sent to the taxpayers, which they appealed. An NODD was then issued, and the taxpayers' file was transferred to the Legal/Tax Policy Division for administrative review.

The taxpayers were sent a letter outlining their appeal rights along with a “Residency Status and Idaho Source Income” brochure to help explain the changes made to the taxpayers’ 2009 return. The taxpayers responded to the letter, did not request a hearing, but instead, chose to provide additional information for the Commission’s consideration.

After reviewing the documentation provided by the taxpayers, the Commission has modified the NODD to reflect an Idaho taxable income based on the year-to-date earnings statement provided by the taxpayers. The amended determination requires the taxpayers to pay Idaho income taxes on only the income earned while living in Idaho.

THEREFORE, the Notice of Deficiency Determination dated December 10, 2010, and directed to [Redacted] is AFFIRMED AS MODIFIED by this decision.

IT IS ORDERED that the taxpayers pay the following amount of tax, penalty, and interest for 2010.

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$607	\$36.42	\$10.98	\$654.40

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 _____ 2011.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2011, 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.
