

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 23818
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On February 15, 2011, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing additional individual income tax, penalty, and interest in the amount of \$778 for taxable year 2009.

The taxpayer filed a timely appeal and petition for redetermination. He did not request a conference. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

[Redacted]The [Redacted] audit changed the taxpayer’s filing status from Head of Household to Single and changed the number of personal exemptions allowed from three to one. The changes resulted in an increase to the amount of taxable income reported to Idaho[Redacted] The Bureau issued an NODD to the taxpayer advising him of the additional Idaho income tax, penalty, and interest due as a result of the increase to his taxable income.

In response to the NODD, the taxpayer wrote a letter stating he had moved in with his half-sister in taxable year 2009 to help support her family and is therefore entitled to claim her

children as dependents. The taxpayer also provided a letter from his sister, stating he had helped them financially and a letter from the landlord that stated the taxpayer had made rent payments for the family on two separate occasions in taxable year 2009. The taxpayer claims to have sent this same information to [Redacted] for their consideration.

The Bureau sent the taxpayer a letter acknowledging his protest [Redacted] When the taxpayer did not respond or provide any new information from [Redacted], his file was transferred to the Legal/Tax Policy Division for administrative review. A letter was sent to advise the taxpayer of his right to request a hearing or send additional information; however, the taxpayer did not respond.

The taxpayer has provided no information since the initial protest. A review of the most current [Redacted]

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

[Redacted] THEREFORE, the NODD dated February 15, 2011, and directed to [Redacted], is AFFIRMED.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following additional tax, penalty, and interest for taxable year 2009:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$709	\$35	\$58	\$802

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 _____ 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.