

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 23960
[Redacted],	)	
	)	
Petitioners.	)	DECISION
_____	)	

[Redacted] (taxpayers) protest the Notice of Deficiency Determination (NODD) issued by the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) dated February 16, 2011, asserting additional liabilities for Idaho income tax, penalty, and interest in the total amount of \$176 for taxable year 2007.

The only issue in this docket is the proper amount of income to be reported by the taxpayers from a partnership in which they had an ownership interest. Based on information available to the Commission, the taxpayers were partners in [Redacted]. Income was reported to them on schedule K-1 but was not reflected on the taxpayers' Idaho individual income tax return. The NODD referred to above includes the income reported by the partnership to the taxpayers for taxable year 2007.

The taxpayers, through their appointed representative, appealed the NODD issued by the Bureau. The appeal letter states that the taxpayers never received a K-1 from [Redacted] and they know nothing about any ownership held in this entity. The representative also stated he would be contacting the registered agent/tax matters partner for [Redacted] to try and resolve this issue.

An NODD 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). The burden is on the taxpayers to show that the tax deficiency is erroneous. Having presented no information in support of their argument, the taxpayers have failed to meet their burden of proving error on the

part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayers have provided nothing that would dissuade the Commission from accepting the Bureau's adjustment of Idaho income and Idaho income tax for taxable year 2007.

THEREFORE, the NODD dated February 16, 2011, is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that the taxpayers pay the following tax, penalty, and interest (calculated to July 31, 2012):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$143	\$10	\$30	\$183

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 \_\_\_\_\_ 2012.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2012, 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.

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