

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 24065
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On March 29, 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 \$820 for taxable year 2006.

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; . . .

The intent of the Idaho Legislature is to follow the federal determination of income subject only to modifications contained in Idaho law. Pursuant to the authority of Internal Revenue Code § 6103(d), the Commission obtained the results of an [Redacted] [Redacted] audit of the taxpayer's 2006 [Redacted] income tax return.

The federal 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. The taxpayer failed to notify

Idaho of the federal determination within the 60-day period required by Idaho Code § 63-3069. The Bureau issued an NODD to the taxpayer advising him of 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 asked [Redacted] to re-open the case and was waiting for a response from them. The taxpayer asked that the Commission allow time for [Redacted] to get back to him.

The Bureau sent the taxpayer a letter acknowledging his protest and allowing him time to resolve the issues with [Redacted]. The taxpayer was asked to provide a copy of correspondence with [Redacted] to verify the federal determination was still open and/or a copy of the Final Federal Determination when the matter was resolved.

When the taxpayer did not respond to additional requests for a copy of [Redacted] documents and/or additional information, his file was transferred to the Legal/Tax Policy Division for administrative review. On September 8, 2011, a letter was sent to advise the taxpayer of his right to request a hearing or send additional information. The taxpayer responded by forwarding a copy of a letter from [Redacted], dated June 1, 2011, which stated they are investigating the taxpayer's inquiry and no further action from the taxpayer was necessary. A follow-up letter dated December 15, 2011, was sent to the taxpayer requesting a copy of the latest correspondence from [Redacted]. The taxpayer did not respond.

The taxpayer has provided no information other than the June 1, 2011, letter and a recent review of [Redacted] records shows no changes to the original audit.

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).

The taxpayer has provided no evidence that [Redacted] changed the audit results that increased the taxpayer's taxable income.

THEREFORE, the Notice of Deficiency Determination dated March 29, 2011, is AFFIRMED.

IT IS ORDERED that the taxpayer pay the following additional tax, penalty, and interest for taxable year 2006:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2006	\$636	\$32	\$175	\$843

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 \_\_\_\_\_ 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.  
  
\_\_\_\_\_