

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 24552
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

[Redacted] (petitioners) protest the Notice of Deficiency Determination (NODD) issued by the auditor for the Idaho State Tax Commission (Commission) dated April 12, 2011, asserting additional liabilities for Idaho income tax, penalty, and interest in the total amount of \$3,209 and \$2,417 for 2007 and 2008, respectively.

The adjustments made by the auditor all reflect the failure of the petitioners to be able to document their entitlement to the deductions claimed. For both 2007 and 2008, the auditor made adjustments to the deductions claimed by the petitioners for their [Redacted] activity. For 2007, the auditor also denied itemized deductions to the extent that the standard deduction was more beneficial for the petitioners than were the remaining itemized deductions. Accordingly, the auditor disallowed all of the itemized deductions and allowed, instead, the standard deduction.

The petitioners filed a protest to the NODD indicating, in their letter dated April 14, 2011, that additional information would soon follow. It appears that no additional information was submitted to the auditor.

A deficiency determination issued by the Commission is presumed to be correct, and the burden is on the taxpayer to show that the Commission's decision is erroneous. Parker v. Idaho State Tax Commission, 148 Idaho 842, 845, 230 P.3d 734, 737 (2010); Albertson's Inc. v. State Dep't of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984).

The Commission has reviewed the auditor's computations and finds them to be accurate. During this administrative appeal, the petitioners have provided no additional documentation or argument. Accordingly, the Commission finds that the petitioners have failed to carry their burden of proof. The auditor's adjustments must be affirmed.

THEREFORE, the Notice of Deficiency Determination dated April 12, 2011, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners pay the following tax, penalty, and interest (computed to June 30, 2012):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$2,634	\$132	\$553	\$3,319
2008	2,094	105	305	<u>2,504</u>
				\$5,823

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioners' 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.
