

The Bureau acknowledged Petitioner's protest and referred the matter for administrative review. The Tax Commission reviewed the matter and sent Petitioner a letter giving her an option for resolving the matter. Petitioner contacted the Tax Commission and stated she agreed with the resolution. Petitioner stated she would sign the documents and return them to the Tax Commission, but the documents were never received. Therefore, the Tax Commission hereby issues its decision based upon the information available.

LAW AND ANALYSIS

Idaho Code section 63-3002 states it is the intent of the Idaho legislature to make the provisions of the Idaho income tax act identical to the provisions of the Internal Revenue Code relating to the measurement of taxable income, subject only to modifications contained in the Idaho law. It follows then that the intent of the Idaho legislature is to follow a [Redacted] determination of taxable income. Further affirmation of the legislature's intent is found in Idaho Code section 63-3069, which requires taxpayers to immediately send written notice to the Tax Commission upon a final determination of a deficiency in [Redacted] tax or be subject to penalty.

The Bureau received information from the [Redacted] that a change had been made to Petitioner's 2008 [Redacted] income tax return. The Bureau reviewed the information and determined the changes made to Petitioner's [Redacted] return were applicable to Petitioner's 2008 Idaho individual income tax return. Petitioner provided nothing contrary to the adjustments made by the Bureau.

CONCLUSION

In Idaho, a State Tax Commission deficiency determination is presumed to be correct, and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho

State Tax Commission, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). Petitioner did not meet her burden. The [Redacted] did not change its audit adjustments to Petitioner's 2008 [Redacted] income tax return, and since Petitioner filed a married filing joint return with [Redacted] for taxable year 2008, she is both jointly and severally liable for any tax due on that income tax return. The adjustment the Bureau made to Petitioner's 2008 Idaho income tax return was appropriate and in accordance with the Idaho Code. Therefore, the Tax Commission hereby upholds the Bureau's determination.

The Bureau added the penalty of Idaho Code section 63-3069 to Petitioner's tax deficiency. The Tax Commission reviewed the addition of the penalty and found it appropriate.

The Bureau also added interest to Petitioner's tax. The Tax Commission reviewed that addition and found it appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the Notice of Deficiency Determination dated December 15, 2011, and directed to [Redacted] is AFFIRMED.

IT IS ORDERED that [Redacted] pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$1,463	\$73	\$196	\$1,732

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.
