

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 24304
[Redacted],)	
)	
Petitioners.)	DECISION
)	
)	
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On July 7, 2011, the Income Tax Audit Bureau (Bureau) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers) proposing additional income tax and interest for taxable year 2009 in the total amount of \$496.

On August 11, 2011, the Bureau received a timely appeal of the NODD. The appeal letter included a copy of a [Redacted] schedule C that, according to the taxpayers, was not included with their original [Redacted] return and would explain the difference between the amount of [Redacted] adjusted gross income shown on the taxpayers' [Redacted] return and the amount reported on the taxpayers' Idaho return. The taxpayers also stated in their letter that an amended [Redacted] return was submitted to [Redacted] that same day.

The Bureau acknowledged the taxpayers' protest and in the same correspondence, informed the taxpayers that once the amended return was received and accepted by [Redacted], any necessary adjustments would be made to the NODD. When the taxpayers did not provide any additional information to show the amount of [Redacted] adjusted gross income had been lowered, the taxpayers' file was transferred to the Legal/Tax Policy Division for continuation of the appeals process.

The Commission sent the taxpayers a letter giving them two alternative methods for having the NODD redetermined. The taxpayers did not request a hearing or provide

additional information for the Commission's consideration. The Commission, having reviewed the file and all corresponding information, hereby issues its decision.

Idaho Code § 63-3002 states the intent of the Idaho Legislature regarding the Idaho Income Tax Act. It states that the Idaho Income Tax Act is to be identical to the Internal Revenue Code as it relates to the measurement of taxable income, in so much as the taxable income reported to Idaho is the same as that reported to [Redacted], subject to the modifications contained in the Idaho law. In the present case, the adjusted gross income reported on the taxpayers' 2009 Idaho individual income tax return does not match that shown in [Redacted] records. A recent review of the taxpayers' [Redacted] transcript does not show an amended return has been filed and there have been no adjustments to reduce the taxpayers' [Redacted] adjusted gross income to correspond with the amount shown on the taxpayers' Idaho return.

THEREFORE, the NODD dated March 12, 2012, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that the taxpayers pay the following additional tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$466	\$58	\$524

Interest is calculated through April 12, 2013.

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.
