

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25052
[Redacted],	)	
	)	
Petitioners.	)	DECISION
	)	
_____	)	

[Redacted] (taxpayers) protest the Notice of Deficiency Determination, issued by the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) dated September 30, 2011. The Notice of Deficiency Determination proposed additional tax, penalty, and interest for taxable years 2007 and 2008 in the total amount of \$8,523.

The taxpayers did not respond to requests for information made by the Bureau, nor did they respond to a letter from the Tax Policy Division of the Tax Commission that outlined the alternatives available for redetermining a protested deficiency determination. The taxpayers did not request an informal hearing. The Commission has reviewed the entire file in this matter and now issues its decision.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayers to show the deficiency is erroneous. 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 determination of additional Idaho income tax due for taxable years 2007 and 2008.

THEREFORE, the Notice of Deficiency Determination dated September 30, 2011, and directed to [Redacted], is hereby APPROVED and MADE FINAL.

The taxpayers have paid the Notice of Deficiency Determination in full therefore, no demand for payment is made or necessary.

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.  
  
\_\_\_\_\_