

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25330
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

[Redacted] (Petitioner) protested the Notice of Deficiency Determination dated May 22, 2012, issued by the Tax Discovery Bureau of the Idaho State Tax Commission proposing income tax, penalty, and interest for taxable year 2009, in the total amount of \$528. Petitioner did not dispute that she was required to file an income tax return for 2009; she was unaware her 2009 tax was not paid and wanted to file her own return. The Tax Commission reviewed the matter and hereby issues its decision.

BACKGROUND

Petitioner was working with the Collections Bureau of the Idaho State Tax Commission on another matter when the Collections Bureau found Petitioner did not file an Idaho income tax return for the taxable year 2009. The Collections Bureau asked Petitioner to file her 2009 return, but when Petitioner failed to do so, the matter was referred to the Tax Discovery Bureau (Bureau). The Bureau sent Petitioner a letter reminding her that she needed to file her 2009 Idaho income tax return and asked that the return be filed. Petitioner did not file her return, so the Bureau obtained additional information and prepared a return for her.

The Bureau sent Petitioner a Notice of Deficiency Determination, which Petitioner protested. Petitioner stated she would like to file her return as head of household with her dependents, and that she had her wage information. Petitioner also stated, as a single parent with a low income, she is struggling to pay other back taxes she owes. Petitioner asked for the forms

and additional time to file her 2009 income tax return. The Bureau allowed Petitioner additional time, but when it became apparent Petitioner was not going to submit her return, the Bureau referred the matter for administrative review.

The Tax Commission reviewed the case and sent Petitioner a letter that discussed the methods available for redetermining a protested Notice of Deficiency Determination. Petitioner failed to respond, so the Tax Commission sent a follow-up letter to Petitioner. Petitioner still did not respond; therefore, the Tax Commission decided the matter based upon the information available.

LAW AND ANALYSIS

Idaho Code section 63-3030 provides the income thresholds for filing Idaho individual income tax returns. Petitioner's wages for 2009 exceeded the threshold for filing an income tax return. Therefore, if Petitioner was an Idaho resident or domiciled in Idaho during taxable year 2009, Petitioner was required to file an Idaho individual income tax return.

Petitioner did not deny she had a requirement to file a 2009 Idaho income tax return. Petitioner stated she wanted to file her own income tax return as a head of household and claiming her dependents.

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 information the Bureau used in preparing Petitioner's 2009 income tax return included income consisting of wages, a filing status of head of household, two additional dependent exemptions, and the standard deduction for head of household. The return the Bureau

prepared appears to have everything Petitioner was arguing for. Still, if a taxpayer is unable to provide adequate proof of any material fact upon which a deduction or credit depends, no deduction or credit is allowed and that taxpayer must bear his misfortune. Burnet v. Houston, 283 U.S. 223, 51 S.Ct. 413 (1931). Therefore, the Tax Commission finds the return the Bureau prepared to be an accurate representation of Petitioner's Idaho taxable income.

The Bureau added interest and penalty to Petitioner's Idaho tax. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046.

CONCLUSION

Petitioner was required to file a 2009 Idaho individual income tax return. Petitioner failed to show the income tax return prepared by the Bureau was incorrect or in error. Therefore, the Tax Commission hereby upholds the Notice of Deficiency Determination.

THEREFORE, the Notice of Deficiency Determination dated May 22, 2012, and directed to [Redacted] is AFFIRMED.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$391	\$98	\$58	\$547

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

An explanation of the Petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____ 2013.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2013, 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.
