

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25389
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

On November 29, 2012, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing additional individual income tax, penalty, and interest in the total amount of \$461 for taxable year 2010.

The taxpayer filed a timely appeal and petition for redetermination. He did not request a conference. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The intent of the Idaho Legislature is to follow the federal determination of income subject only to modifications contained in Idaho law. Pursuant to the authority of Internal Revenue Code § 6103(d), the Commission obtained the results of [Redacted] audit of the taxpayer's 2010 federal income tax return.

The [Redacted] changed the taxpayer's filing status from Head of Household to Single, and changed the number of personal exemptions allowed from three to one. The changes resulted in an increase to the amount of taxable income reported to Idaho. The taxpayer failed to notify

Idaho of the [Redacted] determination within the 60-day period required by Idaho Code § 63-3069. The Bureau issued an NODD to the taxpayer advising him of additional Idaho income tax, penalty, and interest due as a result of the increase to his taxable income.

In response to the deficiency notice, the taxpayer wrote a letter stating his divorce decree allows him to claim his minor children and that he had been the head of his household since taxable year 2003.

The Bureau sent the taxpayer a letter acknowledging his protest, and informing him his file was being forwarded to the Legal and Tax Policy Division of the Commission for continuation of the appeals process.

A letter was sent to advise the taxpayer of his right to request a hearing or send additional information; however, the taxpayer did not respond. The taxpayer has provided no information since the initial protest to the determination was submitted.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayer has provided no evidence that [Redacted] changed the audit results that increased the taxpayer's taxable income.

THEREFORE, the Notice of Deficiency Determination dated November 29, 2012, and directed to [Redacted], is AFFIRMED and MADE FINAL.

IT IS ORDERED that the taxpayer pay the following additional tax, penalty, and interest for taxable year 2010:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$410	\$21	\$34	\$465

Interest has been calculated through June 14, 2013.

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

An explanation of the taxpayer'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.  
  
\_\_\_\_\_