

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 25502
[Redacted],)
)
)
) Petitioners.) DECISION
)
_____)

BACKGROUND

On November 15, 2011, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted](Petitioners) proposing income tax, penalty, and interest for taxable years 2006 through 2008 in the total amount of \$32,521, based on information received by the Commission from [Redacted].

On October 29, 2012, the Petitioners filed a timely protest. The Commission sent the Petitioners a letter, dated February 6, 2013, notifying them of the methods available for redetermining an NODD. 2007 and 2008 were posted as calculated in the original NODD and sent to collections. This decision includes the 2006 taxable year only.

ISSUE

1. Whether the 2006 Idaho income tax liability of the Petitioners that was calculated by the bureau is correct.

DISCUSSION

[Redacted]. Idaho Code § 63-3069 requires that a taxpayer notify the Commission in writing upon final determination of any deficiency or refund of federal taxes. The Petitioners mailed a federal income tax return for taxable year 2006 to the Bureau. That return is being treated as a valid protest. On August 30, 2012, the NODD was modified for taxable year 2006

only. A modified NODD was sent to the Petitioners reducing the amount due for taxable year 2006 from \$8,485 to \$3,392 along with a protest withdrawal statement. When the Petitioners did not respond, the case was sent to the legal / policy for resolution.

CONCLUSION

The Commission, having reviewed the information available makes this 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 taxpayer to show the deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The Commission accepts the Bureau's calculation of Idaho income tax, penalty, and interest for that year.

THEREFORE, the Modified NODD dated August 30, 2012, and directed to [Redacted] is hereby AFFIRMED.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2006	2,195	549	681	<u>3,425</u>
			TOTAL DUE	<u>\$ 3,425</u>

Interest is calculated through April 30, 2013.

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 _____ 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.
