

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25603
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

BACKGROUND

On March 7, 2013, the Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioner) proposing income tax, penalty, and interest for taxable year 2011 in the total amount of \$907. On March 28, 2013, the Petitioner filed a timely protest. On April 4, 2013, the file was transferred to the Tax Policy Division for resolution. On July 24, 2013, the Commission sent the taxpayer a letter that explained the methods available for redetermining an NODD. The Petitioner called and requested the Commission wait until September 15, 2013, for the [Redacted] ([Redacted]) to complete their review.

ISSUES

1. Whether the Petitioner is entitled to file as head of household and claim the number of dependents and exemptions on her original and amended returns.

DISCUSSION

The Petitioner filed an Idaho individual income tax return for taxable year 2011 claiming “head of household” for her filing status and a total of six dependents. Audit received information from the [Redacted], that they had done an audit on her 2011 return. The [Redacted] audit disallowed all of the dependents claimed and changed the filing status to single. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

The Petitioner filed an amended return on March 11, 2013, with the Commission on which she claimed the head of household filing status with three dependents. This amended return was not accepted by Audit, because there is no evidence the [Redacted] has accepted these dependents or her filing status. As of the end of October, there was no evidence that the [Redacted] had re-opened or continued the audit that changed the filing status to single and disallowed all the dependents. We attempted to contact the Petitioner after the September 15, 2013, date requested and were not able to with the phone number on file.

CONCLUSION

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).

Having presented no information in support of her position, the Petitioner did not meet her burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts Audit's calculation of Idaho income tax, penalty, and interest for that year.

THEREFORE, the Notice of Deficiency Determination dated March 7, 2013 and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/09	\$831	\$42	\$48	\$921

Interest is calculated through November 30, 2013, and will continue to accrue at the rate set forth in Idaho Code 63-3045.

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.
