

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25650
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

On February 13, 2013, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted](taxpayers) proposing income tax, penalty, and interest for taxable year 2008 in the total amount of \$935.

On February 25, 2013, the taxpayers submitted a timely appeal. The taxpayers did not request a hearing. The Commission, having reviewed the file, hereby issues its decision.

The (Bureau) obtained information that the taxpayers appeared to have a filing requirement for taxable year 2008. The Bureau reviewed the Commission’s records and found that the taxpayers did not file an Idaho individual income tax return for that year. The Bureau sent the taxpayers a letter asking about their requirement to file an Idaho income tax return for taxable year 2008. The taxpayers did not respond. The Bureau obtained additional information from the [Redacted] and determined the taxpayers were required to file an Idaho income tax return for taxable year 2008. The Bureau prepared the return for the taxpayers and sent them a Notice of Deficiency Determination (NODD). The taxpayers responded to the NODD with the submission of their 2008 Idaho income tax return. The Bureau acknowledged receipt of the return, but because the number of dependent exemptions shown on the Idaho return did not match the number allowed by the [Redacted], the Bureau requested additional information from the taxpayers before the return would be accepted. The taxpayers did not respond or provide any

additional documentation as requested. Consequently, the Bureau referred the matter for administrative review.

The taxpayers did not respond to a letter from the Tax Policy Specialist, wherein they were advised of their rights regarding their appeal. Therefore, the Commission decided the matter based upon the information available.

The Commission compared the taxpayers' 2008 income tax return with the information it obtained from the [Redacted] and from its own records. The Commission found the total number of dependent exemptions claimed on the taxpayers' Idaho income tax return was not consistent with the total number of dependent exemptions allowed on their [Redacted] return.

While the taxpayers did submit Idaho individual income tax returns for taxable year 2008, it was not acceptable. The NODD prepared by the Bureau is consistent with the taxpayers' [Redacted] taxable income and allowed dependent exemptions. Interest and penalty were added pursuant to Idaho Code §§ 63-3045 and 63-3046. The Commission reviewed those additions and found them proper and in accordance with Idaho Code.

THEREFORE, the NODD dated February 13, 2013, and directed to [Redacted] is hereby AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$657	\$164	\$124	\$945

Interest is calculated through October 15, 2013.

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

An explanation of the taxpayers' 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.
