

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25707
[Redacted],	)	
	)	
Petitioners.	)	DECISION
_____	)	

On April 4, 2013, the Income Tax Audit Division of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] and [Redacted] (taxpayers) proposing additional income tax, penalty, and interest for taxable year 2009, in the total amount of \$1,824.

On May 13, 2013, a timely protest and petition for redetermination was filed by the taxpayers' appointed representative. The taxpayers did not request a hearing and have provided no additional documentation for the Commission's consideration. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

The taxpayers were issued an NODD by the Commission pursuant to an [Redacted] redetermination of their income. The Commission received the [Redacted] audit from the [Redacted] showing they had reduced or eliminated various itemized deductions claimed on Schedule A.

The protest letter stated the taxpayers were in the process of re-opening the audit with the [Redacted] and they requested the Commission hold off any further action until a final re-determination from the [Redacted] was received.

To date, the taxpayers have not provided any documentation from the [Redacted] that shows the [Redacted] NODD was changed. A review of [Redacted] records shows no changes to

the amount of additional tax assessed by examination, and the record also shows that the additional tax due has been paid in full.

Idaho Code § 63-3002 states it is the intent of the Idaho legislature to make the Idaho income tax code identical to the Internal Revenue Code in the way taxable income is determined. Idaho Code § 63-3069 states that, upon a final determination of any deficiency or refund of [Redacted] taxes, written notice shall immediately be sent to the State Tax Commission by the taxpayer. IDAPA 35.01.01 Income Tax Administrative Rule 890.03 states that immediate notification is to be within 60 days of the final determination.

From the cited Idaho Code sections and the Administrative Rule, it is apparent the Idaho legislature intended any changes made to the taxpayers' [Redacted] return to be reflected on the taxpayers' Idaho return. Therefore, it is the Commission's position the changes made to the taxpayers' [Redacted] return must be made to the taxpayers' state return.

The Commission has not received any documentation from the [Redacted] that shows the [Redacted] NODD was changed. Therefore, the Commission must uphold the NODD issued by the Income Tax Audit Division to coincide with the [Redacted] adjustments made by the [Redacted].

THEREFORE, Notice of Deficiency Determination dated April 4, 2013, is hereby APPROVED and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$1,546	\$77	\$287	\$1,910

Interest is calculated through December 22, 2014.

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 \_\_\_\_\_ 2014.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2014, 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.