

income tax return was filed on March 13, 2013. The NODD was adjusted to remove the 2008 tax liability. On May 16, 2012, the TDB sent a letter cancelling the 2008 portion of the NODD.

On July 27, 2013, the Commission sent the taxpayer a letter that explained the methods available for redetermining an NODD. The Petitioners did not respond. No Idaho income tax returns have been filed for years 2005 and 2006.

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 Petitioners did not file their 2005 and 2006 Idaho individual income tax returns. Having presented no information in support of their position, the Petitioners did not meet their burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts the TDB's calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the Notice of Deficiency Determination dated November 27, 2012, and corrected on May 16, 2012, and directed to [Redacted] and [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/05	\$1,269	\$317	\$504	\$2,090
12/31/06	587	147	196	<u>930</u>
			TOTAL	<u>\$3,020</u>

Interest is calculated through February 15, 2014, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

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 _____ 2014.

IDAHO STATE TAX COMMISSION

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.