

re-reviewing until further notice. They are requesting information regarding the children we claimed on our 2010 taxes. Until this matter is resolved, will you please wait to determine further action on this case?"

The Bureau sent the taxpayers a letter acknowledging their protest [Redacted]. [Redacted]

When the taxpayers did not provide copies of any [Redacted] documents and/or additional information, their file was transferred to the Legal/Tax Policy Division for administrative review. A letter was sent to advise the taxpayers of their right to request a hearing or send additional information, however, the taxpayers did not respond.

The taxpayers have provided no information since the initial protest to the determination was submitted. A recent review of [Redacted]

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of their argument, the taxpayers have failed to meet their burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

[Redacted]

THEREFORE, the Notice of Deficiency Determination dated May 2, 2013, and directed to [Redacted] and [Redacted], is APPROVED and MADE FINAL.

IT IS ORDERED that the taxpayers pay the following additional tax, penalty, and interest for 2010:

| <u>YEAR</u> | <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------|----------------|-----------------|--------------|
| 2010 | \$210 | \$11 | \$25 | \$246 |

Interest has been calculated through July 7, 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

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.
