

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 25814
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On June 6, 2013, the Income Tax Audit Division of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing additional income tax, penalty, and interest for taxable year 2010, in the total amount of \$1,815.

On July 8, 2013, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request a hearing, but has submitted additional documentation from the [Redacted]. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NODD.

The taxpayer was issued an NODD by the Commission pursuant to an [Redacted] redetermination of his 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 sent by the taxpayer's appointed representative stated an amended return and a request for audit reconsideration had been filed with the [Redacted]. The representative requested that additional time be granted by the Commission to allow the [Redacted] time to complete the appeals process and send a report.

On October 31, 2013, the Commission obtained documentation from the [Redacted] that shows the [Redacted] NODD was changed. 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 taxpayer's [Redacted] return to be reflected on the taxpayer's Idaho return. Therefore, it is the Commission's position the changes made to the taxpayer's [Redacted] return must be made to the taxpayer's state return.

The Commission received documentation from the [Redacted] that shows the [Redacted] NODD was changed. Therefore, the Commission modifies the NODD issued by the Income Tax Audit Division to coincide with the report issued by the appeals officer of the [Redacted].

THEREFORE, the Notice of Deficiency Determination dated June 6, 2013, is hereby MODIFIED, and AS SO MODIFIED, is APPROVED and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$990	\$50	\$122	\$1,162

Interest is calculated through August 14, 2014.

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

An explanation of the taxpayer's 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.
