

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 26051
)
)
Petitioner.) DECISION
)
_____)

BACKGROUND

On March 6, 2013, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioner), proposing income tax, penalty, and interest for taxable year 2008 in the total amount of \$395. On April 18, 2013, the Petitioner filed a timely protest. On November 7, 2013, the file was transferred to the Legal/Tax Policy Division for resolution. On December 10, 2013, the Commission sent the Petitioner a letter that explained the methods available for redetermining an NODD. The Petitioner did not respond. A second letter was sent on March 13, 2014, instructing her to respond by no later than April 15, 2014. No response was made by the Petitioner. The Commission now makes this decision based on a review of the file and the information available.

ISSUE

The only issue is whether the Petitioner’s Idaho individual income tax liability for taxable year 2008 was correctly calculated by the TDB.

DISCUSSION

The Petitioner did not submit an Idaho individual income tax return for taxable year 2008. The TDB sent the Petitioner a letter, dated November 28, 2011, notifying her of the missing return. When no response was received to the initial letter, the TDB obtained information from the [Redacted]. The TDB requested, and received, a transcript of the Petitioner’s [Redacted] income

records from the [Redacted]. The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077. The Petitioner was sent a letter, on February 15, 2012, warning of a deficiency assessment.

On March 6, 2013, the TDB issued an NODD, based on information obtained from the [Redacted], for taxable year 2008. On April 15, 2013, the Petitioner filed a 2009 joint Idaho income tax return with her spouse. Since no Idaho income tax return has been filed for year 2008, the Commission does not know if the Petitioner was married during 2008. Therefore, the NODD was calculated using single with no dependents as the filing status. Late filing penalties were added in accordance with Idaho Code § 63-3042.

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).

Having presented no information in support of her position, the Petitioner did not meet her 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 NODD dated March 6, 2013, and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/08	\$277	\$69	\$59	\$405

Interest is calculated through May 30, 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 Petitioner'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.
