

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 31124
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

On November 19, 2013, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] and [Redacted] (taxpayers) proposing additional individual income tax, penalty, and interest in the amount of \$390 for taxable year 2011.

The taxpayers filed a timely appeal and petition for redetermination. They did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

[Redacted]

The [Redacted] audit changed the number of personal exemptions allowed from four to three. The change resulted in an increase to the amount of taxable income reported to Idaho[Redacted] The Bureau issued an NODD to the taxpayers advising them of additional Idaho income tax, penalty, and interest due as a result of the increase to their taxable income.

In response to the deficiency notice, a letter was sent on the taxpayers' behalf stating that the issue was yet to be resolved with the [Redacted]. The letter went on to say that once the

matter was resolved with the [Redacted], the belief was that no additional tax, penalty, or interest would be due the State of Idaho.

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

When the taxpayers did not respond to additional requests for a copy of [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 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 November 19, 2013, is APPROVED and MADE FINAL.

IT IS ORDERED that the taxpayers pay the following additional tax, penalty, and interest for taxable year 2005:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2011	\$350	\$18	\$31	\$399

Interest has been calculated through September 25, 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.