

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
 ) DOCKET NO. 38961  
[Redacted], )  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

[Redacted] (taxpayer) protests the Notice of Deficiency Determination issued by the Idaho State Tax Commission (Commission) dated July 9, 2014, asserting additional liabilities for Idaho income tax, penalty, and interest in the total amount of \$2,342.45 for taxable year 2013.

The only issue in this docket relates to whether the taxpayer’s retirement benefits deduction qualifies, as provided in Idaho Code § 63-3022A, which states:

(A) if you are age 65 or older, or if you are disabled and age 62 or older certain retirement benefits may be deducted from your income. (1) Retirement annuities paid by the United States of America to a retired civil service employee or the un-remarried widow of a retired civil service employee. (2) Retirement benefits paid from the firemen’s retirement fund of the state of Idaho to a retired fireman or the un-remarried widow of a retired fireman. (3) Retirement benefits paid from the policeman’s retirement fund of a city within this state to a retired policeman or the un-remarried widow of a retired policeman. (4) Retirement benefits paid by the United States of America to a retired member of the military services of the United States or the un-remarried widow of such member.

The taxpayer claimed \$30,396 as a retirement benefit deduction on Idaho form 39R. The taxpayer is not over 65 and no 1099s were included with the tax return to verify the deduction. As stated in the code section above, in order to qualify for the retirement benefits deduction, you must be 65 years of age, or 62 and disabled. The taxpayer is over 62, but has not provided documentation verifying that he is disabled and, therefore, does not qualify for the retirement benefits deduction.

THEREFORE, the Notice of Deficiency Determination dated July 9, 2014, is hereby APPROVED and MADE FINAL.

The Notice of Deficiency Determination has been paid in full by the taxpayer, therefore, no demand for payment is made or necessary.

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.  
  
\_\_\_\_\_