

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 0-479-944-704  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

On June 9, 2015, the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioners) proposing additional tax and interest for taxable year 2014 in the total amount of \$124.27.

The petitioners filed a timely appeal and petition for redetermination. They did not request a hearing and have only submitted the information presented in their protest letter. The Commission, having reviewed the file, hereby issues its decision.

The petitioners timely filed their 2014 Idaho individual income tax return. During the processing of the return, it was discovered that the amount of Idaho withholding shown on the return did not match the amount shown on the petitioners W-2 and/or 1099 income statements. The petitioners were contacted by Taxpayer Accounting and asked to provide additional documentation to verify the Idaho withholding claimed on their return. The petitioners responded providing another copy of Form 1099G along with a payment summary statement from the Idaho Department of Labor. Taxpayer Accounting reviewed the additional information and was still unable to match the Idaho withholding on the income statements with that shown on the return. Taxpayer Accounting adjusted the petitioners' return to reflect only the verified Idaho withholding and sent them a Notice of Deficiency Determination.

The petitioners protested the determination stating the 1099G was provided as requested and that the payment summary showed the amount of tax withholding. The petitioners went on to

say they believed the issue was resolved and were expecting a refund from the Commission not a bill.

The summary statement provided by the petitioners does show tax withholdings. However, the withholding is [Redacted] withholding, not Idaho state withholding. The only Idaho withholding the petitioners are entitled to in taxable year 2014 is that shown on their W-2 income statement, \$22.

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). The burden is on the taxpayers to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioners have provided nothing to show that they are entitled to a credit for Idaho withholding in the amount reported on their 2014 Idaho income tax return. Therefore, the Commission must uphold the determination made by Taxpayer Accounting.

THEREFORE, the Notice of Deficiency Determination dated June 9, 2015, is hereby APPROVED AND MADE FINAL.

IT IS ORDERED that the petitioners pay the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$124	\$0.58	\$124.58

Interest is calculated through February 15, 2016.

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

An explanation of the petitioners' right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2015, 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.  
  
\_\_\_\_\_