

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-769-413-120
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On January 6, 2015, the Income Tax Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax and interest for taxable year 2011 in the total amount of \$277.

The petitioner submitted a timely appeal in which he stated he was contesting the additional tax. The petitioner also stated he assumed the software program he used to prepare his tax returns transferred the [Redacted] income figures to the state return and is therefore unclear as to why his adjusted gross income (AGI) would not be the same on both returns.

Audit acknowledged the petitioner's appeal and allowed him additional time in which to provide additional information regarding the AGI discrepancy. To date, the petitioner has not provided Audit with any documentation from the [Redacted] that shows the petitioner's [Redacted] AGI matches that shown on the Idaho return, which was filed by the petitioner. The petitioner has not requested a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NODD.

The petitioner was issued an NODD by the Commission based upon information from the [Redacted] that shows the AGI reported by the petitioner on his [Redacted] income tax return did not match that reported on his Idaho individual income tax return. Idaho Code § 63-3002 provides that taxable income reported each year to the [Redacted] must be the same amount

reported to Idaho, subject only to the modifications contained in the Idaho law and states that 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.

From the cited Idaho Code section it is apparent the intent of the Idaho legislature was to make the Idaho income tax code identical to the Internal Revenue Code in the way taxable income is determined and that any changes made to the taxpayer's [Redacted] be reflected on the taxpayer's Idaho return.

Since the petitioner has not provided the Commission with a contrary result to the [Redacted] redetermination of his income, the Commission must uphold the deficiency as asserted.

THEREFORE, the NODD dated January 6, 2015, and directed to [Redacted] is hereby APPROVED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2011	\$250	\$37	\$287

Interest is calculated through January 15, 2016.

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 _____ 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.
