

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 25630
)
)
Petitioners.) DECISION
)
_____)

BACKGROUND

On March 7, 2013, the Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioners) proposing income tax, penalty, and interest for taxable year 2009 in the total amount of \$2,487. On April 8, 2013, the Petitioners filed a timely protest. On April 10, 2013, the file was transferred to the Legal/Tax Policy Division for resolution. On July 25, 2014, the Commission sent the Petitioners a letter that explained the methods available for redetermining an NODD.

ISSUES

Whether Audit correctly calculated the Petitioners’ Idaho tax liability, based on a change to their [Redacted] taxable income, reported to the Commission by the [Redacted].

DISCUSSION

Audit obtained information from the [Redacted] reporting an increase in the Petitioners’ [Redacted] taxable income. Audit requested, and received, a transcript of the Petitioner’s [Redacted] income records from [Redacted]. [Redacted].

On March 7, 2013, Audit issued an NODD based on information obtained from [Redacted].

LAW

The Idaho Code defines “taxable income” in § 63-3011B as [Redacted] taxable income.

Idaho Code § 63-3011B. Taxable Income. The term “taxable income” means federal taxable income as determined under the Internal Revenue Code.

Idaho Code § 63-3011C. Idaho taxable income. The term “Idaho taxable income” means taxable income as modified pursuant to the Idaho adjustments specifically provided in this chapter. (this chapter being the Idaho Income Tax Act)

Idaho Code § 63-3022. Adjustments to Taxable Income. The additions and subtractions set forth in this section, and in sections 63-3022A through 63-3022R, Idaho Code, are to be applied to the extent allowed in computing Idaho taxable income:

[Redacted]

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 their position, the Petitioners did not meet their burden of proving error on the part of the deficiency determination. Absent information to the contrary, the Commission accepts Audit’s calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the NODD dated March 7, 2013, and directed to [Redacted] & [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/09	\$2,112	\$106	\$393	\$2,611

Interest is calculated through January 15, 2015, 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 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.
