

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 30701  
Petitioners. )  
DECISION  
\_\_\_\_\_ )

BACKGROUND

On August 27, 2013, the Audit Bureau (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 2010 in the total amount of \$2,678. On October 24, 2013, the Petitioners filed a timely protest. On September 18, 2014, the file was transferred to the Legal/Tax Policy Division for resolution. On December 30, 2014, the Commission sent the Petitioners a letter that explained the methods available for redetermining an NODD. The Petitioners did not respond to a letter from the Tax Policy Specialist that outlined their appeal rights. The Commission now makes this decision with the information available in the file.

ISSUE

Whether the change made to taxable income by the [Redacted] ([Redacted]) for taxable year 2010 was correct.

DISCUSSION

Audit obtained information from the [Redacted]. Audit requested, and received, a transcript of the Petitioners' [Redacted] income records from [Redacted]. [Redacted]. A letter was sent to the Petitioners on August 29, 2013, warning of a deficiency assessment. A recent review of the transcript does not show that the Audit changes have been reversed or modified by the

[Redacted]. There is no indication that the [Redacted] has accepted any appeals. The Petitioners have not provided any information that indicates there is any change.

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 August 27, 2013, and directed to [Redacted] and [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/10	\$2,341	\$117	\$394	\$2,852

Interest is calculated through September 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

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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.

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