

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 39027
)
)
Petitioner.) DECISION
)
_____)

BACKGROUND

On January 09, 2014, the Audit Bureau (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (Petitioner) proposing income tax, penalty, and interest for taxable year 2010 in the total amount of \$1,336. On March 13, 2014, the Petitioner 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 Petitioner a letter that explained the methods available for redetermining an NODD. The Petitioner did not respond to a letter from the Tax Policy Specialist that outlined his 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 taxpayer's [Redacted] income records from [Redacted]. [Redacted]. The Petitioner was sent a letter 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 Petitioner has 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 Petitioner 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 taxable year 2010.

THEREFORE, the NODD dated January 9, 2014, and directed to [Redacted] is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/10	\$1,155	\$58	\$201	\$1,414

Interest is calculated through October 30, 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 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.
