

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

In the Matter of the Protest of )  
 )  
REDACTED ) DOCKET NO. 39028  
 )  
Petitioner. )  
 )  
 ) DECISION  
 )  
\_\_\_\_\_ )

**BACKGROUND**

On October 08, 2013, the Audit Division (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 2011 in the total amount of \$1,024. On December 04, 2013, the petitioner’s attorney-in-fact, under authority of an Idaho Power of Attorney (POA), filed a timely protest. In the protest letter, the POA claimed the petitioner was appealing the Redacted and the result was expected to nullify the state NODD.

On September 18, 2014, the file was transferred to the Legal/Tax Policy Division for resolution. A letter was sent on December 30, 2014, explaining the methods available for redetermining an NODD. The POA called and requested more time. We agreed to wait until the end of the tax filing season. A follow-up letter was sent on August 26, 2015, by the policy specialist, but there was no response.

**ISSUE**

Whether the Idaho income tax liability, calculated by Audit based on a change in the petitioner’s Redacted taxable income is correct.

DISCUSSION

A transcript of the petitioner’s Redacted from Redacted was requested and received. The information was provided in accordance Redacted§ 6103(d) and Idaho Code § 63-3077. The information indicated a Redacted audit, but no reversal of that. A recent Redacted transcript revealed that the petitioner has entered into a payment plan with the Redacted there was no ongoing review process.

CONCLUSION

An NODD 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 petitioner to show the deficiency is erroneous. Albertson’s, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Information to the contrary has not been received; Therefore, the Commission accepts Audit’s calculation of Idaho income tax, penalty, and interest for those years.

THEREFORE, the NODD dated October 08, 2013, and directed to Redacted is hereby AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
12/31/11	\$ 922	\$ 46	\$ 126	\$ 1,094

Interest is calculated through December 15, 2015, and will continue to accrue at the rate set forth in Idaho Code § 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.  
\_\_\_\_\_