

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

In the Matter of the Protest of )  
[Redacted], ) DOCKET NO. 39127  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

On July 30, 2014, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income taxes, penalties, and interest for taxable year 2008 in the total amount of \$739.

On September 30, 2014, the taxpayer filed a timely appeal and petition for redetermination. The Commission, having reviewed the file, hereby issues its decision.

When the Bureau could not find any record of the taxpayer’s 2008 Idaho individual income tax return, a letter was sent to the taxpayer advising her of the missing return and asking her for an explanation. The taxpayer responded and stated that she had timely filed her 2008 return and she claims that the Commission lost her return. The taxpayer has provided no documentation to substantiate that her return was filed and no return has been received to date.

The Bureau requested, and received, income information from the [Redacted] in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077. Those records indicated that the taxpayer’s income for the year in question exceeded the filing requirements of Idaho Code § 63-3030. Because the taxpayer did not file her state income tax return, the Bureau prepared a provisional return and issued an NODD. The NODD was based on information obtained from the [Redacted] and records retained by the Commission. The taxpayer protested the Bureau’s determination and stated that she had mailed her return, sending it certified mail,

along with a check for the amount due shown on the return. To date, no return has been received for the aforementioned year.

The Idaho resident individual income tax return the Bureau prepared on behalf of the taxpayer was based on income information obtained from the taxpayer's [Redacted] income records and the records retained by the Commission. The filing status of single was used to determine the taxpayer's Idaho income tax responsibility. The Bureau determined the amount of Idaho income tax due based on the 2008 [Redacted] return. Itemized deductions were allowed to offset the amount of Idaho income tax due, as well as the payment made by the taxpayer.

In Idaho, a State Tax Commission deficiency determination is presumed to be correct, and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). The taxpayer did not meet her burden. Since the taxpayer failed to meet her burden, the Commission finds the adjusted gross income amount for taxable year 2008, prepared by the Bureau, is a reasonable representation of the taxpayer's Idaho adjusted gross income based upon the information available.

The taxpayer has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable year 2008. Therefore, the Commission upholds the Bureau's determination of the taxpayer's Idaho taxable income.

The Bureau added interest and penalty to the taxpayer's Idaho tax. The Commission reviewed those additions and found them appropriate and in accordance with Idaho Code §§ 63-3045 and 63-3046, respectively.

THEREFORE, the Notice of Deficiency Determination dated July 30, 2014, and directed to [Redacted], is hereby APPROVED and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$501	\$125	\$122	\$748

Interest is calculated through July 1, 2015.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer'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.  
  
\_\_\_\_\_