

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39185
[Redacted],)	
)	
Petitioners.)	DECISION
_____)	

On December 12, 2013, the Income Tax Audit Division (Audit) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] and [Redacted] (petitioners) proposing additional income tax, penalty, and interest for taxable year 2010 in the total amount of \$535.

On March 10, 2014, a timely protest and petition for redetermination was filed by the petitioners. The petitioners did not request a hearing and have not provided any additional documentation for the Commission’s consideration. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision.

The petitioners were issued an NODD by the Commission pursuant to an [Redacted] ([Redacted] redetermination of their income. The Commission received the [Redacted] audit from the [Redacted] showing they had increased the petitioners’ taxable income through adjustments to the taxpayers’ Schedule A and Schedule E.

The appeal letter sent by the petitioners stated that they were working with the [Redacted] to have their [Redacted] audit reconsidered. The petitioners requested additional time in which to resolve the matter at the [Redacted] level and stated once that occurred, they would let the Commission know what changes had been made.

To date, the petitioners have not provided any documentation from the [Redacted] that shows the [Redacted] NODD was changed. A review of [Redacted] records shows no changes to

the amount of additional tax assessed by examination, and the record also shows that the additional tax due has been paid in full.

Idaho Code § 63-3002 states it is the intent of the Idaho legislature to make the Idaho income tax code identical to the Internal Revenue Code in the way taxable income is determined. Idaho Code § 63-3069 states that, upon a final determination of any deficiency or refund of [Redacted] taxes, written notice shall immediately be sent to the State Tax Commission by the taxpayer. IDAPA 35.01.01 Income Tax Administrative Rule 890.03 states that immediate notification is to be within 60 days of the final determination.

From the cited Idaho Code sections and the Administrative Rule, it is apparent the Idaho legislature intended any changes made to the petitioners' [Redacted] return to be reflected on the petitioners' Idaho return. Therefore, it is the Commission's position the changes made to the petitioners' [Redacted] return must be made to the petitioners' state return.

The Commission upholds the NODD issued by Audit, which coincides with the [Redacted] adjustments made by the [Redacted].

THEREFORE, the Notice of Deficiency Determination dated December 12, 2013, and directed to [Redacted] and [Redacted], is hereby APPROVED and MADE FINAL.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$464	\$23	\$75	\$562

Interest is calculated through July 31, 2015.

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.