

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
[Redacted],) DOCKET NO. 39204
Petitioner.)
DECISION
_____)

On October 17, 2014, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioner) proposing additional income tax, penalty, and interest for taxable years 2010 and 2011 in the total amount of \$369.

On October 17, 2014, the petitioner, through his appointed representative, filed a timely appeal and petition for redetermination. Neither the appointed representative, nor the petitioner, responded to the Commission’s hearing rights letter. The Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) received information from the [Redacted] that the petitioner omitted income on his [Redacted] income tax returns for 2010 and 2011. The [Redacted] determined the income should have been reported and corrected the petitioner’s [Redacted] income tax returns. The additional income was unemployment compensation reported to the petitioner on form 1099-G.

The Bureau reviewed the changes the [Redacted] made and determined the petitioner’s Idaho income tax returns should be corrected as well. The Bureau adjusted the petitioner’s 2010 and 2011 Idaho income tax returns and sent him a Notice of Deficiency Determination. The petitioner appealed the Bureau’s determination.

The Bureau requested additional information from the [Redacted] to confirm the changes to the petitioner's [Redacted] income tax returns. The [Redacted] information shows the petitioner's [Redacted] taxable income included the omitted income. The most current [Redacted] information also shows an open collections account on the additional [Redacted] tax due.

Idaho Code section 63-3002 states that it is the intent of the Idaho legislature, insofar as possible, to make the Idaho Income Tax Code identical to the Internal Revenue Code in the way taxable income is determined. Idaho Code section 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 35.01.01.890.03 Income Tax Administrative Rule states that immediate written notification is required 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 a taxpayer's [Redacted] return be reflected on the taxpayer's Idaho return. Therefore, it is the Commission's position that the changes made to the taxpayer's [Redacted] return must be made to the taxpayer's state return.

The petitioner has not provided the Commission with a contrary result to the [Redacted] original redetermination. Therefore, the Commission must uphold the Bureau's adjustment to the petitioner's 2010 and 2011 Idaho income tax returns.

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

THEREFORE, the Notice of Deficiency Determination dated October 17, 2014, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$192	\$10	\$33	\$235
2011	119	10	13	<u>142</u>
				<u>\$377</u>

Interest is calculated through October 2, 2015.

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.
