

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39217
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On August 5, 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] (petitioner) proposing additional income tax, penalty, and interest for taxable year 2010 in the total amount of \$2,319.

On October 7, 2014, the petitioner filed a timely appeal and petition for redetermination. The petitioner did not request an informal hearing and has not provided any additional information for the Commission's consideration. The Commission, having reviewed the file, hereby issues its decision.

The petitioner submitted her 2010 Idaho income tax return on April 24, 2014, after being contacted by the Bureau concerning the missing return. The Bureau reviewed the return, along with the income information available. Based on the information available, it appeared not all taxable income was shown on the petitioner's return for taxable year 2010. The Bureau sent the petitioner a letter identifying the sources of the omitted income and giving her an opportunity to submit an amended return. The petitioner did not submit an amended return or provide adequate documentation to demonstrate that the identified income should not be included on her Idaho individual income tax return for taxable year 2010. Therefore, the Bureau issued an NODD to include the omitted income. The petitioner protested the deficiency determination and her file

was transferred to the Legal/Tax Policy Division for administrative review and continuation of the appeals process.

In her letter of protest, the petitioner requested detailed information on the missing income and an extension of time in which to prepare an amended return. The Bureau acknowledged the petitioner's protest, provided her with copies of the income information and allowed her an additional 30 days in which to submit an amended return. To date, no amended return has been received.

The additional income shown on the NODD totaled \$27,748 and consisted of W-2 wages of \$14,370; 1099-Rs totaling \$2,778; a 1099-G in the amount of \$8,350; and a W-2G in the amount of \$2,250. Idaho state withholding in the amount of \$140 was identified and allowed to offset a portion of the additional income tax due.

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)... Having presented no information in support of her argument, the petitioner has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioner has provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable year 2010. The penalty and interest additions were calculated in conformity with Idaho Code §§ 63-3045 and 63-3046.

THEREFORE, the Notice of Deficiency Determination dated August 5, 2014, is APPROVED and MADE FINAL.

IT IS ORDERED and this DOES ORDER, that the petitioner pay the following amount of tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2010	\$1,682	\$421	\$284	\$2,387

Interest is calculated through October 30, 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.
