

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39266
[Redacted],)	
)	
Petitioner.)	DECISION
_____)	

On April 14, 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 additional income tax, penalty, and interest for taxable year 2009 in the total amount of \$256.

The taxpayer filed a timely appeal and petition for redetermination. The taxpayer responded to the Commission’s hearing rights letter, but did not request a hearing. The Commission, having reviewed the file, hereby issues its decision.

[Redacted] The Bureau reviewed the changes [Redacted] and determined the taxpayer’s Idaho income tax return should be corrected as well. The Bureau adjusted the taxpayer’s 2009 Idaho income tax return and sent her an NODD. The taxpayer appealed the Bureau’s determination and stated that the debt was transferred and not cancelled. The taxpayer provided a letter dated September 6, 2010, stating that her loan had been transferred.

[Redacted]

The Bureau referred the matter for administrative review and the Commission sent the taxpayer a letter that explained the methods available for redetermining a protested NODD. The taxpayer has not provided any documentation from the [Redacted] that shows the [Redacted] NODD was changed. Therefore, the Commission decides the matter based upon the information available and concludes the audit protest with this decision.

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.

[Redacted]. Therefore, the Commission must uphold the Bureau's adjustment to the taxpayer's 2009 Idaho income tax return.

The Bureau added interest and penalty to the taxpayer'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 April 14, 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>
2009	\$211	\$11	\$43	\$265

Interest is calculated through October 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.
