

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-381-775-872
[REDACTED],	)	
	)	
Petitioner.	)	DECISION
_____	)	

[Redacted] (Taxpayer) is a party named in the Notice of Deficiency Determination dated August 6, 2014, asserting income tax, penalty, and interest in the total amount of \$14,208 for taxable years 2008 through 2010. While Taxpayer did not protest the Notice of Deficiency Determination, the other party named in the Notice of Deficiency Determination, [Redacted], did file a protest. Since Taxpayer is jointly and severally liable for the tax deficiency, the Tax Commission gave Taxpayer the opportunity to provide information/documentation regarding taxable years 2008, 2009, and 2010. The Tax Commission, having reviewed the file, hereby issues its decision.

**BACKGROUND**

The Bureau received information from the Idaho Department of Labor that showed Taxpayer received wages in excess of the filing threshold amount provided in Idaho Code section 63-3030. The Bureau reviewed the Tax Commission’s records and found that Taxpayer did not file Idaho individual income tax returns for the taxable years 2008, 2009, 2010, 2011 and 2012. The Bureau sent Taxpayer a letter asking about her requirement to file Idaho income tax returns for the identified years.

Taxpayer did not respond, so the Bureau gathered all the information available to the Tax Commission, prepared income tax returns for Taxpayer, and sent Taxpayer two Notices of Deficiency Determination; one as married filing joint with [Redacted] for taxable years 2008 through 2010 and one as married filing separate for taxable years 2011 and 2012.

Taxpayer did not respond to the Notices of Deficiency Determination, but Mr. [Redacted] did protest the Bureau's determination for the taxable years 2008, 2009, and 2010. Mr. [Redacted] stated he would prepare and submit returns for the years in question.

The Bureau referred the matter for administrative review. The Tax Commission reviewed the matter and seeing that Taxpayer was a party to the Notice of Deficiency Determination, sent Taxpayer a letter giving her the opportunity to provide additional information or documentation concerning the taxable years under review. Taxpayer did not respond, so the Tax Commission decided the matter based upon the information available.

### **LAW AND ANALYSIS**

Idaho Code section 63-3030 states the income thresholds for filing Idaho individual income tax returns. From the information the Bureau gathered it is evident that Taxpayer had income in excess of the filing threshold for resident individuals for each of the taxable years in question. Taxpayer was required to file Idaho income tax returns.

The Bureau's determination of Taxpayer's Idaho income tax came from forms 1099 and W-2 Wage and Tax statements. The Bureau allowed Taxpayer personal exemption deductions and the standard deduction. The Bureau also determined from the information gathered that Taxpayer was married for all the years in question and that Taxpayer likely would have filed as married filing joint for taxable years 2008, 2009, and 2010. Therefore, the Bureau prepared returns for Taxpayer using the married filing joint status.

Taxpayer and Mr. [Redacted] failed to provide any information contrary to the Bureau's determination. 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. 2 d 1344, 1346-1347 n. 2 (Ct.

App. 1986). Taxpayer did not meet her burden. The Tax Commission reviewed the returns the Bureau prepared for Taxpayer and, considering the information available, found them to be an accurate representation of Taxpayer's Idaho taxable income for the taxable years in question.

### CONCLUSION

Taxpayer received income in excess of Idaho's filing requirements in 2008, 2009, and 2010. Taxpayer was required to file Idaho individual income tax returns for those taxable years. Taxpayer failed to present anything to show inaccuracies in the returns prepared by the Bureau. Therefore, the Tax Commission finds Taxpayer's 2008, 2009, and 2010 Idaho income tax returns, as prepared by the Bureau, are an accurate depiction of Taxpayer's Idaho income tax.

The Bureau added interest and penalty to Taxpayer's Idaho tax deficiency. The Tax 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 August 6, 2014, and directed to [Redacted] is AFFIRMED.

<u>YEAR</u>	<u>TAX</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$1,252	\$313	\$370	\$1,935
2009	7,967	1,992	1,956	11,915
2010	715	179	142	<u>1,036</u>
			TOTAL DUE	<u>\$14,886</u>

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 \_\_\_\_\_ 2016.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2016, 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.

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