

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-337-765-888
[Redacted])	
)	
Petitioner.)	DECISION
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[Redacted] (petitioner) protests the Notice of Deficiency Determination (NODD) issued by the staff of Idaho State Tax Commission (Commission) dated July 8, 2015, asserting additional income tax, penalty, and interest totaling \$3,014 for 2009.

The staff of the Commission sent the petitioner a letter indicating that the records of the Commission indicated that she was required to, but had not, filed an Idaho individual income tax return for 2009. Having received no adequate response, the NODD referred to above was issued.

The petitioner was notified that she could attend an informal hearing to discuss the NODD or, in the alternative, submit additional information to show why the NODD should be redetermined. The petitioner submitted nothing.

The petitioner lived in Idaho during all times relevant to this matter. The file contains information showing that the petitioner had sufficient income to be required to file an Idaho income tax return. The petitioner has not shown either that she was not required to file an Idaho income tax return for 2009, or that she had done so. Accordingly, the Commission finds that the liability asserted for 2009 must be affirmed.

WHEREFORE, the Notice of Deficiency Determination dated July 8, 2015, as it applies to the taxable year 2009, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following taxes, penalty, and interest (calculated to August 15, 2016):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009	\$2,061	\$515	\$517	\$3,093

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 with this decision.

DATED this _____ day of _____ 2016.

IDAHO STATE TAX COMMISSION

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.
