

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-367-576-576
[Redacted])	
)	
Petitioners.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>		

On October 15, 2014, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to **[Redacted]** (petitioners) proposing income taxes, penalties, and interest for taxable years 2007 and 2008 in the total amount of \$6,173.

Mrs. ^[Redacted] submitted a timely protest of the NODD but she did not request an informal hearing. Mr. ^[Redacted] was also notified of the options available for redetermining the NODD but he too, did not request an informal hearing. To date, no returns have been submitted and no additional information has been provided for the Commission’s consideration. The Commission, having reviewed the file, hereby issues its decision upholding the notice.

When the Bureau could not find any record of the petitioners’ 2007 and 2008 Idaho individual income tax returns, the petitioners were sent a letter advising them of the missing return and asking them for an explanation. The petitioners did not respond.

The Bureau requested and received a transcript of the petitioners’ federal income records from the Internal Revenue Service (IRS). The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077.

The Bureau prepared the missing Idaho returns on behalf of the petitioners and sent them an NODD. The appeal letter sent in by Mrs. ^[Redacted] simply stated that she was “awaiting documentation to effectively complete returns.” The Bureau acknowledged the protest

and allowed petitioners additional time in which to gather information and submit the missing returns. When returns did not arrive, the file was transferred to the Legal/Tax Policy Division for administrative review.

The petitioners did not respond to a letter from the tax policy specialist that outlined their appeal rights and have not submitted Idaho individual income tax returns for taxable years 2007 and 2008. The time has come for the Commission to decide this matter.

The Idaho resident individual income tax returns the Bureau prepared on behalf of the petitioners were based on income information gleaned from the petitioner's federal income records and the records retained by the Commission. Idaho withholding in the amounts of \$2,688 for taxable year 2007 and \$2,429 for taxable year 2008 was allowed to offset a portion of the Idaho income tax due. The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The petitioners have provided nothing that would dissuade the Commission from accepting the Bureau's determination of Idaho income and Idaho income tax for taxable years 2007 and 2008.

THEREFORE, the Notice of Deficiency Determination dated October 15, 2014, and directed to **[Redacted]**, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that the petitioners pay the following taxes, penalties, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$1,922	\$481	\$705	\$3,108
2008	2,153	538	651	<u>3,342</u>
			TOTAL DUE	<u>\$6,450</u>

Interest is computed through August 31, 2016.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioners' right to appeal this decision is enclosed.

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.

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.
