

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-674-153-984
[REDACTED],)	
)	
Petitioners.)	DECISION
_____)	

On June 17, 2015, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (petitioners) proposing additional individual income tax, penalty, and interest in the total amount of \$766 for taxable year 2011.

A timely appeal and petition for redetermination was submitted, but an informal conference has not been requested. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The intent of the Idaho Legislature is to follow the [Redacted] determination of income subject only to modifications contained in Idaho law. Pursuant to the authority of Internal Revenue Code § 6103(d), the Tax Commission obtained the results of an IRS redetermination of the petitioners' 2011 federal income tax return.

The petitioners did not notify the Idaho State Tax Commission of the federal determination within the 60-day period required by Idaho Code § 63-3069. The Bureau issued a NODD to the petitioners advising them of additional Idaho income tax, penalty, and interest due

as a result of the increase to their taxable income.

To date the petitioners have not provided the Commission with a contrary result to the IRS's original redetermination. The petitioners must be granted relief at the federal level before relief can be granted at the state level. Therefore, the Commission must uphold the Bureau's adjustment to the petitioners' 2011 Idaho income tax return.

The Bureau added interest and penalty to the petitioners' tax deficiency. The Commission reviewed those additions and found them appropriate and in accordance with Idaho Code §§ 63-3045 and 63-3046, respectively.

THEREFORE, the Notice of Deficiency Determination dated June 17, 2015, 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>
2011	\$652	\$33	\$99	\$784

Interest is calculated through May 2, 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 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.
