

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-973-334-016
[Redacted])	
,)	
)	
Petitioner.)	DECISION
_____)	

On January 9, 2015, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NODD) to **[Redacted]** (petitioner) proposing additional individual income tax, penalty, and interest in the total amount of \$204.93 for taxable year 2010.

The petitioner filed a timely appeal and petition for redetermination. She did not request an informal conference and has not provided any additional documentation for the Commission's consideration. The 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 federal determination of income subject only to modifications contained in Idaho law. Pursuant to the authority of Internal Revenue Code § 6103(d), the Commission obtained the results of an Internal Revenue Service (IRS) redetermination of the petitioner's 2010 federal income tax return.

The petitioner failed to 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 petitioner advising her of additional Idaho income tax, penalty, and interest due as a result of the increase to her taxable income.

In response to the NODD, the petitioner sent payment in full of the amount proposed on the NODD. The petitioner also included a letter that stated her records for tax year 2010 were currently unavailable, but that she intended to contact the IRS for copies and dispute the additional amount of the tax due shown on the NODD.

The Bureau sent the petitioner a letter acknowledging her protest and subsequently made numerous attempts to contact her in an effort to resolve the matter. However, these efforts were unsuccessful.

The petitioner's file was transferred to the Legal/Tax Policy Division for administrative review. The petitioner did not respond to the letter from the Legal/Tax Policy Division wherein she was advised of her right to schedule a conference or submit additional information for consideration. The petitioner did not respond.

The petitioner stated in her protest letter that she used a tax software program to prepare her 2010 return and believes all income was accurately reported. However, she has failed to provide anything to show that her federal taxable income is equal to the amount she reported on her Idaho return. In Idaho, it is well established that a Commission deficiency notice is presumed to be correct, and the taxpayer bears the burden of showing the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n. 2, 716 P. 2d 1344, 1346-1347 n. 2 (Ct. App. 1986); Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P. 2d 846, 850 (1984). The Commission must uphold the Bureau's adjustment to the petitioner's 2010 Idaho income tax return.

THEREFORE, the Notice of Deficiency Determination dated January 9, 2015, and directed to **[Redacted]**, is hereby APPROVED and MADE FINAL.

The petitioner has paid the amount of additional income tax, penalty, and interest. Therefore, no demand for payment is made or necessary.

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.
