

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-585-396-224
<b>[Redacted]</b>	)	
	)	
Petitioner.	)	DECISION
_____	)	

**[Redacted]** (Petitioner) protests the Notice of Deficiency Determination issued by staff of the Idaho State Tax Commission (Commission) dated May 11, 2016 asserting additional income tax, penalty, and interest in the total amounts of \$37, \$36, \$35, \$34, \$32, and \$32 for 2008 through 2013, respectively.

The staff of the Commission sent Petitioner letters indicating that the records of the Commission indicated that the corporation was required to, but had not, filed Idaho income tax returns for 2008 through 2013. Having received no adequate response, the Notice of Deficiency Determination referred to above was issued.

Petitioner was notified that an informal hearing could be scheduled to discuss the deficiency or, in the alternative, submit additional information to show why the deficiency should be redetermined. Petitioner submitted nothing.

Petitioner is an S corporation. Therefore, the income of Petitioner flows through to the sole shareholder. Therefore, the only tax owed by Petitioner is the minimum tax pursuant to Idaho Code § 63-3025(3). The information in the file indicates that Petitioner was located in Idaho during all times relevant to this matter. Petitioner has not shown either that it was not required to file Idaho income tax returns for 2008 through 2013 or that the returns have been filed. Accordingly, the Commission finds that the liability asserted for 2008 through 2013 must be affirmed.

WHEREFORE, the Notice of Deficiency Determination dated May 11, 2016, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioner pays the following tax, penalty, and interest (calculated to May 15, 2017):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$20	\$10	\$7	\$37
2009	20	10	6	36
2010	20	10	5	35
2011	20	10	4	34
2012	20	10	3	33
2013	20	10	2	<u>32</u>
			TOTAL DUE	<u>\$207</u>

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

An explanation of Petitioner's rights to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2017.

IDAHO STATE TAX COMMISSION

---

COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2017, 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.

---