

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 1-711-536-128
[Redacted]	)	
	)	
Petitioners.	)	DECISION
_____	)	

[Redacted] (Petitioners) protest the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated January 2, 2018, asserting additional liabilities for Idaho income tax, penalty, and interest in the total amounts of \$70,491, \$70,226, \$75,768, \$78,305, \$82,150, and \$101,410 for 2011, 2012, 2013, 2014, 2015, and 2016, respectively.

Petitioners did not file Idaho income tax returns for the years here in question. The auditor found that Petitioners were issued W-2s and 1099s, and partially made the determination of Petitioners' income from those. For the business previously reported by Petitioners, the auditor included income determined based on a prior filing and increased the income from that business by a factor of ten percent per year as an estimate of the income from that business.

It is well settled in Idaho that a Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be correct. *Albertson's Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814 (1984); *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is upon Petitioners to show that the deficiency is erroneous. *Id.* Petitioners have not set forth any substantive argument or documentation to show that the Notice of Deficiency prepared by the auditor is incorrect. Therefore, the Commission finds that the amounts shown on the Notice of Deficiency Determination are correct.

THEREFORE, the Notice of Deficiency Determination dated January 2, 2018, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioners pay the following tax, penalty, and interest (computed to March 31, 2019):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2011	\$48,080	\$12,020	\$12,531	\$72,631
2012	49,135	12,284	10,995	72,414
2013	54,261	13,565	10,360	78,186
2014	57,730	14,433	8,713	80,876
2015	62,425	15,606	6,913	84,944
2016	79,287	19,822	5,850	<u>104,959</u>
			TOTAL DUE	<u>\$494,010</u>

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2018.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2018,  
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.

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