

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

In the Matter of the Protest of

████████████████████

Petitioner.

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)  
) DOCKET NO. 0-155-461-632  
)  
)  
) DECISION  
)

On May 29, 2019, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (Notice) to ██████████ (Petitioner), proposing income tax, penalty and interest for the 2012 tax year, in the amount of \$1,114.

On July 30, 2019, Petitioner filed a timely appeal and petition for redetermination of the Notice. On January 16, 2020, the Commission sent Petitioner a hearing rights letter. In this letter, the Commission asked Petitioner to provide her 2012 Idaho individual income tax return (2012 Return). Petitioner did not respond.

The Commission reviewed the case file and upholds the Bureau’s findings for the following reasons.

**Background and Audit Findings**

On February 12, 2019, the Bureau sent Petitioner a letter explaining that it had no record of her 2012 Return. On February 25, 2019, Petitioner contacted the Bureau by telephone, stating her 2012 Return was filed on time. During this telephone conversation, the Bureau asked Petitioner to provide a copy of her 2012 Return and documentation showing her return was filed timely. However, Petitioner did not respond.

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The Bureau then calculated Petitioner's 2012 Return using the filing status that she used on her 2012 federal income tax return, Head of Household (HOH). The HOH filing status allowed for a standard deduction in the amount of \$8,700.

Petitioner protested the Bureau's calculations, claiming the Bureau applied no deductions or "itemizations" to her 2012 Return. Petitioner also indicated that she would like a chance to file her 2012 Return.

On August 7, 2019, the Bureau acknowledged Petitioner's protest and again requested a copy of her 2012 Return. Again, Petitioner did not respond.

In this case, Petitioner provided no information. It is well established that a Commission's Notice "is presumed to be correct, and the burden is on the taxpayer to show that the Commission's decision is erroneous." *Parker v. Idaho State Tax Comm'n*, 148 Idaho 842, 845, 230 P.3d 734, 737 (2010) (citing *Albertson's Inc. v. State Dep't of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984)).

The Bureau added interest and penalty to the income tax deficiency. The Commission reviewed these additions and finds them to be appropriate per sections 63-3045 and 63-3046, Idaho Code, and updated interest accordingly. Interest is calculated through July 31, 2020 and will continue to accrue at the rate set forth in section 63-3045(6), Idaho Code until paid.

Since Petitioner provided no substantive argument or documentation to show that the Notice is incorrect, the Commission finds that the amounts shown in the Notice are correct.

### **Conclusion**

THEREFORE, the Notice, dated May 29, 2019, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2012	\$747	\$187	\$213	\$1,147

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

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2020 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.

\_\_\_\_\_