



Commission records show Petitioner filed Idaho resident income tax returns consistently between 2001 and 2015, clearly establishing Idaho as his domicile. According to the Idaho Secretary of State, Petitioner owned and operated a business in Idaho, [REDACTED]. Petitioner's business began in May 2014 and continued into at least a portion of 2016 as Internal Revenue Service (IRS) records show income reported to Petitioner on Form 1099-K.

Petitioner stated in his appeal letter, dated in 2019, that he has not been in Idaho for the past two years. Based on income records and research conducted by the Bureau, it does appear Petitioner abandoned his Idaho domicile in 2017, becoming a resident of Oregon. However, the issue for this decision is whether Petitioner has a requirement to file an Idaho resident income tax return for taxable year 2016.

Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code must file an Idaho income tax return per Idaho Code section 63-3030(a)(1). For single taxpayers under 65, the gross income requirement for filing a federal return for tax year 2016 was \$13,350. Commission records show that Petitioner's gross income exceeds this requirement in 2016. Therefore, Petitioner has a requirement to file an Idaho individual income tax return.

Because Petitioner did not file his Idaho tax return, the Bureau prepared a provisional tax return for him, based upon information in the Commission records, and issued a deficiency notice. The calculation of Petitioner's Idaho income tax due for 2016 was based solely on income from his business, [REDACTED]. For gross receipts, the Bureau used the total of Forms 1099-K reported to Petitioner. Business expenses were estimated and allowed as a deduction. The Bureau allowed the standard deduction with one personal exemption.

Petitioner disagrees with the estimated income and expenses for his Schedule C business and states that his business was almost nonexistent in 2016. Petitioner requested time to locate business records to verify gross receipts and expenses but, as mentioned previously, has yet to provide any documentation for the Commission’s consideration.

On appeal, a deficiency determination issued by the Commission “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 Commission requires Petitioner to provide adequate evidence to establish that the amount asserted in the Notice is incorrect.

Petitioner has not set forth any substantive argument or documentation to show that the Notice prepared by the Bureau is incorrect. Therefore, the Commission finds that the amounts shown are correct.

Therefore, the Notice dated February 20, 2019 and directed to [REDACTED] is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest, computed to February 28, 2020:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	\$1,412	\$353	\$178	\$1,943

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2020.

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:



Receipt No.

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