

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

In the Matter of the Protest of

[Redacted]

Petitioners.

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DOCKET NO. 0-876-136-448

DECISION

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[Redacted] (Petitioners) protest the Notice of Deficiency Determination (NODD) issued by the Idaho State Tax Commission (Commission) dated March 1, 2019, asserting additional liability for Idaho income tax, penalty, and interest in the total amount of \$14,871.98 for 2015.

Petitioners timely filed their Idaho income tax return as residents of Idaho. The Internal Revenue Service (IRS) adjusted the income reported by the Petitioners. Idaho taxpayers are required by Idaho Law to report such adjustments to the Commission. Idaho Code § 63-3069 stated [2015]:

NOTICE OF ADJUSTMENT OF FEDERAL OR STATE TAX LIABILITY.  
Upon final determination of any deficiency or refund of federal taxes written notice shall be immediately sent to the state tax commission by the taxpayer.

The federal adjustment was not reported to the Commission by the Petitioners as required by Idaho Code § 63-3069. Subsequently, the Commission received information from the IRS as to the nature and amount of the income adjustment and issued the NODD referred to above. The Petitioners appealed. The letter of protest stated that the Petitioners felt that the IRS had made an error in making their adjustment. However, the Petitioners have provided no modified determination by the IRS or authority to support their position.

Petitioners were sent a letter outlining their rights in this administrative appeal process. They have not requested a hearing or provided additional documentation or authority in response to that letter. Accordingly, the Commission now renders its determination based upon the information currently in the file.

The NODD issued by the Commission is presumed to be correct. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574 (Ct.App.1986). The Petitioners have not carried their burden of proof to establish that the NODD is incorrect. The Petitioners have failed to carry their burden in showing that the auditor's determination is incorrect.

THEREFORE, the NODD dated March 1, 2019, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the Petitioners pay the following tax, penalty, and interest (computed to February 29, 2020):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$12,767	\$638	\$1,979	\$15,384

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 \_\_\_\_\_ 2019.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2019,  
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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