

- [REDACTED] [REDACTED] cannot assist with any of her tax documentation and preparation for tax years 2016 to present due to her mental incapacity.
- Tax documents for [REDACTED] [REDACTED] [REDACTED] [REDACTED] have some errors due to partner embezzlement of over \$150,000.
- Missing tax documentation has been requested from the IRS several times but never received.
- The total Idaho estimated payments made for [REDACTED] [REDACTED] for tax years 2016 to present is \$24,800.
- Within the next 90 days, [REDACTED] [REDACTED] 2016 to 2020 tax returns will be filed and there should not be any taxes owing.

The Bureau sent Petitioner a letter acknowledging the protest and allowing additional time to file the missing returns. The Bureau exchanged numerous communications with Petitioner's representative over the next several months but did not secure the missing returns and forwarded the matter to the Tax Commission's Appeals (Appeals) unit for administrative review.

As part of the administrative review process Appeals sent Petitioner's representative¹ a letter discussing the alternatives for redetermining a protested Notice. Petitioner's representative responded and explained the difficulty he was having gathering income information and finding someone to prepare the returns. Appeals also exchanged numerous communications with the representative and allowed months' worth of extensions but to date, the returns have not been filed. Therefore, the Tax Commission will decide this matter based on the information presently available.

¹ Petitioner passed away on [REDACTED] [REDACTED] 2022.

The Bureau used income reported on Forms 1099-MISC, 1099-INT, 1099-B, 1099-DIV, and 1099-R, along with K-1 income, to determine Petitioner's Idaho adjusted gross income for the years under review. The Bureau used a filing status of single, with one personal exemption and the standard deduction to determine Petitioner's Idaho taxable income. Petitioner made estimated payments of \$2,000, \$5,000 and \$5,000 respectively for tax years 2016, 2018, and 2019 and credit for these payments was shown in the Notice.

Petitioner's representative argues the Bureau's calculation of his mother's Idaho income tax due is not accurate, specifically because of the amount of partnership income shown in the Notice. However, no documentation has been provided to show the K-1 income amounts included by the Bureau are incorrect.

On appeal, a deficiency determination issued by the Tax Commission "is presumed to be correct, and the burden is on the taxpayer to show that the Tax 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 Tax Commission requires Petitioner to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Petitioner has failed to do so. Therefore, the Tax Commission finds that the amounts shown are correct.

The Bureau added interest and penalty to Petitioner's tax deficiency. The Tax Commission reviewed those additions and found them to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

THEREFORE, the Notice dated June 23, 2021, and directed to [REDACTED] is APPROVED 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>
2016	\$10,158	\$2,540	\$4,182	\$16,880
2017	13,462	3,366	5,100	21,928
2018	9,203	2,301	3,092	14,596
2019	7,293	1,823	2,106	<u>11,222</u>
			TOTAL	\$64,626
			Less Payments	<u>(2,800)</u>
			TOTAL DUE	<u>\$61,826</u>

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated in accordance with Idaho Code section 63-3045.

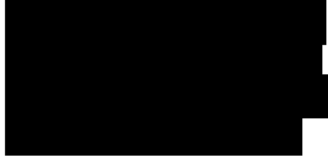
An explanation of Petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2026,
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.
