



protest and transferred the matter to the Tax Commission Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter giving him two methods for redetermining a protested Notice. Petitioner did not respond to the letter nor provided any additional information. The Commission, with no communication from Petitioner, decided the matter based upon the information available.

### **LAW AND ANALYSIS**

Idaho Code section 63-3002 states in part that: It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law.

Petitioner wrongly applied federal statutes regarding the taxability of his Idaho wages. We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit. *Crain v. Comm'r*, 737 F.2d 1417, 1417 (5th Cir. 1984)

It is the intent of the Idaho Legislature to follow the federal determination of income subject only to modifications contained in Idaho law. There are no modifications in Idaho law that would allow Petitioner to exclude his Idaho wages. Petitioner was obligated to file an income tax return that divulged the financial information necessary for calculation of his income tax. *Idaho State Tax Comm'n v. Beacon*, 131 Idaho 569, 961 P.2d 660 (Ct. App. 1998) The Commission upholds

the Notice issued to Petitioner regarding his amended Idaho Individual Income Tax Return for taxable year 2020 since he did not substantiate his tax position.

### CONCLUSION

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.” *See 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. Here, Petitioner did not provide adequate evidence.

Audit added a penalty to Petitioner’s income tax liability. The Commission reviewed the addition and found it appropriate and in accordance with Idaho Code section 63-3046.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2022,  
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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