

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
██████)	DOCKET NO. 0-366-760-960
██████)	
)	
Petitioner.)	DECISION
_____)	

██████ (Petitioner) protested the Notice of Deficiency Determination (Notice) dated July 21, 2025. Petitioner disagreed with the Idaho State Tax Commission’s Taxpayer Accounting Division’s (Division) determination of his Idaho tax due for tax year 2024. The Idaho State Tax Commission (Tax Commission) reviewed the matter and upholds the Notice as modified by the originating division.

BACKGROUND

Petitioner filed his 2024 Idaho resident income tax return (return) timely. During the processing of Petitioner’s return, the Division found Petitioner did not complete his return. The return showed Petitioner’s name, social security number, address, filing status, exemptions and is filled out through line 21. Line 20 (tax from worksheet) shows “NRF” and Line 21 (tax amount from line 20) shows \$14,154, which is Petitioner’s Idaho taxable income reported on Line 19. The rest of the input fields have a line drawn through them. The Division completed Petitioner’s 2024 return with information Petitioner provided and sent him a Notice, proposing a tax due of \$551.

Petitioner responded to the Notice, stating “I grew up and went to school in Stanley. You’ll have to prove it to me.” The Division, unsure of Petitioner’s intent to protest or reasons for protest, requested additional information from Petitioner. Petitioner responded with similar language to his initial response but did provide a W2 showing Idaho withholding of \$520.

The Division sent Petitioner a modified Notice of Deficiency Determination showing a reduced tax due. Petitioner did not respond, therefore the Division acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent a letter that discussed the methods available for redetermining a Notice. Petitioner did not respond. Seeing that Petitioner had more than adequate time to complete and submit his 2024 return, the Tax Commission decided the matter based on information available.

LAW AND ANALYSIS

Idaho Code section 63-3030 provides the income thresholds for filing Idaho income tax returns. The information Petitioner provided clearly shows income exceeded the threshold for 2024. Petitioner was required to file an Idaho income tax return.

Petitioner stated that the Tax Commission needs to prove the changes made to his return are correct. Petitioner is mistaken. A deficiency determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on Petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). Petitioner has not provided the Tax Commission with information to establish that the amounts asserted in the Notice are incorrect.

CONCLUSION

Petitioner received income in 2024 which was over the threshold for filing an Idaho individual income tax return. Petitioner was required to file a completed Idaho income tax return, which he has yet to do. Furthermore, Petitioner has not shown the changes the Division made are

incorrect. Therefore, the Tax Commission upholds the Notice of Deficiency Determination for 2024.

The Division added interest to Petitioner’s Idaho tax. The Tax Commission reviewed the addition and found it appropriate and in accordance with Idaho Code section 63-3045.

THEREFORE, the modified Notice of Deficiency Determination dated September 22, 2025, is hereby APPROVED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioner pay the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	\$31	\$2	\$33

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.
