

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 0-554-760-192
 [REDACTED],)
)
) Petitioner.) DECISION
)
 _____)

[REDACTED] (Petitioner) protests the Notice of Deficiency Determination (NODD) issued by the staff of the Idaho State Tax Commission (Commission) dated March 14, 2019, asserting additional liabilities for Idaho income tax, penalty, and interest in the total amount of \$888.99 for 2015.

Petitioners were sent a letter outlining their rights in this administrative appeal process. They have neither requested a hearing nor provided additional documentation or authority in response to that letter.

BACKGROUND

The Petitioner moved into Idaho at some time in 2015. He filed an Idaho resident income tax return. The only issue addressed in the NODD referred to above is that the Petitioner failed to report certain rental income from another state.

There are some aspects of this case that don't appear to have been fully developed by the Petitioner. The rental income appears to have been from another state. One the aspects not fully addressed is whether the Petitioner was required to file an income tax return in the other state. The other aspect that may need to be further addressed is whether there were expenses which were related to the production of the rental income. The burden of proof regarding either of these issues is upon the Petitioner. *Idaho State Tax Commission v. Stang*, 135 Idaho 800, 802-803 (2001); *INDOPCO, Inc. v. Commissioner*, 503 U.S. 79, 84 (4th Cir. 1992). Although the Petitioner has had

time to address these matters, he has failed to do so. Accordingly, the Commission now renders their decision based upon the information in the file at this time.

CONCLUSION

The Petitioner has not rebutted either the assertion that he had the additional rental income, or that this income was not reported to the state of Idaho. He has also not carried his burden of proof that he is entitled to a credit for taxes paid another state, or to deductions related to the rental income. Accordingly, he has failed to carry his burden of proof that the NODD is incorrect.

THEREFORE, the Notice of Deficiency Determination dated March 14, 2019, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED, and THIS DOES ORDER that the Petitioner pay the following tax, penalty and interest (computed to December 15, 2019):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$762	\$38	\$111	<u>\$911</u>

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 _____ 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:

████████████████████
████████████████████
████████████████████

Receipt No.

