

As part of the administrative review process Appeals sent Petitioner a letter discussing the alternatives for redetermining a protested Notice. Petitioner did not respond. Appeals emailed Petitioner and received a response asking for additional time. Appeals allowed the additional time requested, but Petitioner has yet to file returns for tax years 2018 through 2022. Petitioner has had more than enough time to submit her returns. Therefore, the Tax Commission will decide this matter based on the information presently available.

LAW AND ANALYSIS

Idaho Code section 63-3030 provides the income thresholds for filing Idaho individual income tax returns. The information gathered by the Bureau clearly shows that Petitioner received income during the years in question that exceeded the threshold amount for filing Idaho income tax returns.

Petitioner does not deny her requirement to file Idaho income tax returns for tax years 2018 through 2022. Instead, Petitioner argues she is married and has dependents which will change the amount of taxed owed.

It is well settled that a Notice of Deficiency Determination issued by the Tax Commission is presumed to be accurate. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). The burden is on the taxpayer to show the deficiency is erroneous. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). In the present matter, Petitioner has not set forth any substantive argument or documentation to show that the Notice prepared by the Bureau is incorrect. She has not met her burden. Therefore, the Tax Commission finds that the amounts shown in the Notice for tax years 2018 through 2022 are correct.

CONCLUSION

Petitioner received income in the taxable years 2018 through 2022 that exceeded the threshold for filing Idaho income tax returns. Petitioner was required to file Idaho income tax returns. Petitioner did not show the returns the Bureau prepared were incorrect. The Tax Commission reviewed those returns and finds them reasonable based on the information available. Therefore, the Tax Commission upholds the Notice of Deficiency Determination for tax years 2018 through 2022.

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 February 29, 2024, and directed to [REDACTED] [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>
2018	\$173	\$43	\$43	\$259
2019	975	244	195	1,414
2020	1,555	389	258	2,202
2021	1,154	289	165	1,608
2022	1,052	263	124	<u>1,438</u>
			TOTAL DUE	\$6,922

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

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2025,
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.


