



the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals reached out to Petitioner on October 29, 2025, and December 16, 2025, but she never responded. With no additional information, the Tax Commission must make its decision on the information currently available.

### **LAW AND ANALYSIS**

Idaho Code section 63-3030(a)(1) requires each individual who is a resident of Idaho to file an Idaho income tax return if required to file a federal return. Internal Revenue Code section 6012 states that the requirement to file a federal return is based on gross income.

The information gathered by the Bureau and used to calculate Petitioner's Idaho taxable income clearly shows that Petitioner received gross income above the threshold amounts for filing a return. Petitioner did not express disagreement with the Bureau's conclusion that she was required to file an Idaho return for 2018 but rather argued that the income was for her disabled brother.

According to the information available to the Tax Commission, the 1099-R distribution was issued to Petitioner, not her brother. No documentation was provided to show the 1099-R was not taxable income issued to Petitioner. Treasury Regulation section 1.61-11(a) provides: "Pensions and retirement allowances paid either by the Government or private persons constitute gross income unless excluded by law." The 1099-R contains no information suggesting that the amount distributed to Petitioner is excluded from gross income.

### **CONCLUSION**

Petitioner received income exceeding the gross income threshold for filing an Idaho income tax return for tax year 2018. Petitioner has yet to file the return. Petitioner did not show that the return the Bureau prepared was incorrect. The Tax Commission finds the return prepared

by the Bureau to be a reasonable representation of Petitioner's Idaho taxable income and related tax due for 2018.

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

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	1,787	447	564	2,798

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 \_\_\_\_\_ 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.

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