

Appeals sent Petitioners correspondence through email, letters, and phone calls in attempts to establish contact. Appeals did not receive a response from Petitioners, but their preparer eventually was contacted by phone. During the phone conversation, the preparer stated he was still working on the case and the amended return will be filed as soon as possible. After some time, no update or amended return was provided. With no amended return or additional information, the Tax Commission must make its decision on the information available.

LAW AND ANALYSIS

Petitioners reported Idaho taxable income of \$78,007. Tax on this income for married joint filers in 2021 is \$4,596. Petitioners also claimed \$1,921 in income tax withholding on ID Form 43 line 66, which was credited on the Notice. On appeal, a Notice issued by the Tax Commission “is presumed to be correct, and the burden is on the taxpayer to show that the Tax Commission’s decision is erroneous.” *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)). With no amended return, the Tax Commission presumes the tax calculation on the Notice to be correct.

CONCLUSION

Petitioners failed to calculate their Idaho tax correctly on their 2021 income tax return. The Tax Commission has reviewed the facts at hand and has determined the tax calculation made by Revenue Operations to be appropriate and accurate.

THEREFORE, the Notice of Refund Determination dated November 16, 2022, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	\$2,675	\$308	\$191	\$3,174

Interest is calculated through December 31, 2023.

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

DATED this 10th day of April 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this 10th day of April 2024, 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.
