

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-948-904-960
,)	
)	
Petitioner.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

(Petitioner) protested the Notice of Refund Determination (Notice) dated July 21, 2023. The Tax Commission has reviewed the matter and hereby issues its final decision upholding the Notice.

Background

Petitioner filed an Idaho income tax return for tax year 2022 using the Single filing status and reporting federal adjusted gross income of \$38,315.62, Idaho taxable income of \$0, total tax of \$0, and Idaho income tax withholding of \$1,246. As filed, the return resulted in a refund of \$1,246. Petitioner did not provide a copy of his federal income tax return, but he did include a copy of his W-2. The Tax Commission’s Revenue Operations Division (RO) issued the Notice on July 21, 2023, to correct Petitioner’s Idaho taxable income, income tax, total tax, refund, and tax due.

On August 17, 2023, Petitioner sent a letter contesting the changes to his return, stating that he had his son. On August 24, 2023, RO sent a letter requesting confirmation of Petitioner’s intentions with his letter. On September 6, 2023, RO received confirmation that Petitioner wished to protest the Notice. On September 27, 2023, RO sent a letter acknowledging the protest and informing Petitioner that the matter was being forwarded to the Tax Commission’s Appeals unit (Appeals) for administrative review. On November 22, 2023, Appeals sent Petitioner a letter outlining the options available for redetermining a protested Notice. Petitioner did not respond to

this letter. Therefore, the Tax Commission decided this matter based on the information currently available.

Law and Analysis

In his protest, Petitioner stated “I am contesting the change to my return for I had my son...” He then provided his son’s name, date of birth, and where he was born. He did not know his son’s Social Security number or have access to it. Petitioner did not indicate what changes he might request based on his statement. Petitioner has never filed a return claiming this dependent. Based on the information provided and otherwise available, the Tax Commission cannot make any adjustments revolving around the inclusion of a dependent on Petitioner’s return. This includes changing Petitioner’s filing status and allowing any credits.

Petitioner did not specifically address any of the adjustments to taxable income and tax included in the Notice and has failed to provide adequate evidence that the amount asserted in the Notice is incorrect.

Petitioner reported federal adjusted gross income equal to the wages shown on his W-2. The Tax Commission cannot find any records showing unreported income that would have any significant impact on tax and so accepts Petitioner’s federal adjusted gross income of \$38,315. Petitioner did not claim any additions or subtractions from Form 39R that would increase or decrease his federal adjusted gross income for Idaho purposes. He also did not claim any deduction amount (itemized or standard), yet he inexplicably reported \$0 of Idaho taxable income on his return.

The Tax Commission determined that Petitioner qualifies for the standard deduction amount of \$12,950 for a person filing using the Single status. Based on Idaho taxable income of \$25,365 (\$38,315 - \$12,950), the tax for a Single filer for tax year 2022 is \$1,290.

Idaho Code section 63-3082 provides that every person required to file an Idaho income tax return must pay an excise tax (permanent building fund tax) of \$10. 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. Since Petitioner received gross income above the threshold amount for filing a return for tax year 2022, he must pay the \$10 permanent building fund tax. This brings Petitioner's total tax to \$1,300.

Petitioner claimed, provided documentation for, and is therefore allowed \$1,246 of Idaho income tax withholding to offset the total tax. He did not claim any other Idaho credits or payments. This leaves a remaining balance of \$54, as shown in the Notice. Petitioner is not entitled to claim a refund for tax year 2022.

Conclusion

Petitioner has not provided any evidence or compelling argument that the Notice issued by RO is incorrect.

THEREFORE, the Notice dated July 21, 2023, and directed to _____ is hereby AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$54	\$3	\$57

The Tax Commission DEMANDS immediate payment of this amount. Interest is calculated through April 29, 2024.

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 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.
