BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of))	DOCKET NO. 0-981-394-432
Petitioner.)))	DECISION

The Tax Discovery Bureau (Bureau) issued **Control** (Petitioner) a Notice of Deficiency Determination (Notice) on February 29, 2024, for tax years 2018 through 2022 and received a request for redetermination. The Tax Commission has reviewed the matter and hereby issues it decision upholding the Notice.

BACKGROUND

Petitioner did not file Idaho income tax returns for tax years 2018 through 2022. The Bureau sent Petitioner a letter asking about his requirement to file Idaho income tax returns. Petitioner did not respond. The Bureau researched the Tax Commission's records and determined Petitioner was required to file Idaho income tax returns. The Bureau prepared income tax returns for Petitioner using W2 and 1099 information and sent him a Notice. The returns the Bureau prepared for Petitioner were as a single taxpayer.

A protest received on behalf of Petitioner states the returns prepared by the Bureau are not accurate, specifically, the filing status and the number of dependents. The letter of protest requested an additional 30 days to complete and submit the missing returns.

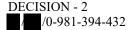
The Bureau acknowledged Petitioner's protest and allowed the additional time requested, but Petitioner did not submit the returns. Therefore, the Bureau transferred the case to the Tax Commission's Appeals Unit (Appeals) for administrative review. As part of the administrative review process Appeals sent Petitioner a letter discussing the alternatives for redetermining a protested Notice. Petitioner did not respond and has yet to file returns for tax years 2018 through 2022. Petitioner has had more than enough time to submit his 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 his requirement to file Idaho income tax returns for tax years 2018 through 2022. Instead, Petitioner argues he 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. He has not met his 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 **APPROVED** and MADE FINAL.

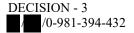
IT IS ORDERED that Petitioner pay the following tax, penalty, and interest.

YEAR	TAX	PENALTY	INTEREST	TOTAL
2018	\$1,116	\$279	\$276	\$1,671
2019	1,153	288	231	1,672
2020	1,711	428	284	2,423
2021	1,419	355	203	1,977
2022	1,301	325	140	1766
			TOTAL DUE	\$9,506

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.



