

Petitioners have failed to provide any substantive argument or documentation to show the 2020 individual income tax return prepared by the Bureau is incorrect. Therefore, the Tax Commission finds no basis for making any changes to the Notice.

CONCLUSION

Appeals and the Bureau have given Petitioners ample time to provide actual returns. For tax year 2020, Petitioners have not shown the return prepared by the Bureau is in error. The Tax Commission reviewed the return and found it a reasonable representation of Petitioners' Idaho taxable income.

The Bureau added interest and penalty to Petitioners' 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.

THEREFORE, the Notice dated April 4, 2022, and directed to 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>
2020	\$4,961	\$1,240	\$244	<u>\$6,445</u>

Interest is calculated through April 4, 2023.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
