

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-032-681-472
)	
)	
Petitioners.)	DECISION
_____)	

This case arises from a timely protest of a Notice of Refund Determination (Notice) issued to _____ (Petitioners) for taxable year 2020. The Idaho State Tax Commission (Commission) after a review of the matter upholds the Notice issued to Petitioners.

THEREFORE, the Notice dated December 10, 2021, and directed to Petitioners is AFFIRMED.

IT IS ORDERED that Petitioners pay the following tax.

<u>YEAR</u>	<u>TAX</u>	<u>TOTAL</u>
2020	\$7	\$7

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

The Commission upholds the Notice for the reasons discussed below.

BACKGROUND

Petitioners filed their Form 43, Part-year Resident and Nonresident Income Tax Return for taxable year 2020 and claimed the following: income of \$175,275, estimated tax payments of \$13,557, and a refund of \$3,850. The Revenue Operations Division Taxpayer Accounting Section (Revenue Operations) issued a Notice which lowered Petitioners’ estimated payments to \$9,700 and the claimed refund was changed to a tax due of \$7. Petitioners protested the Notice claiming they have a \$3,857 overpayment from tax year 2019 which is being applied to their 2020 tax return. Revenue Operations accepted Petitioners’ protest and transferred the matter to the Appeals Unit for administrative review.

Appeals reviewed the matter and sent Petitioners a letter with two options for redetermining a protested Notice. Petitioners did not respond to the letter, nor did they provide any additional information.

LAW AND ANALYSIS

Idaho Code requires the issuance of a Notice when there is a deficiency. The Commission confirmed Petitioners' overpayment from 2019 in the amount of \$3,817.08. This overpayment was refunded to Petitioners via check number 130394020 on December 11, 2020, and redeemed December 23, 2020. The Commission with no information from Petitioners upholds the Notice.

CONCLUSION

On appeal, a deficiency determination issued by the Commission "is presumed to be correct, and the burden is on the taxpayer to show that the 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)). The Commission requires Petitioners to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Here, Petitioners did not provide adequate evidence.

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

DATED this _____ day of _____ 2022.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2022,
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.
