

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
██████████ ██████████	)	DOCKET NO. 1-038-181-376
	)	
Petitioner.	)	DECISION
_____	)	

██████████ ██████████ (Petitioner) protested the Notice of Deficiency Determination (Notice) dated January 24, 2024. Petitioner disagreed with the Tax Discovery Bureau’s (Bureau) determination of the Idaho taxable income for tax year 2017. Petitioner argues taxes have been correctly filed since 2017. The Idaho State Tax Commission (Tax Commission) reviewed the matter and upholds the Notice.

**BACKGROUND**

During a review of Petitioner’s filing history with the Tax Commission, the Bureau found Petitioner did not file an Idaho income tax return for 2017. The Bureau sent Petitioner a letter asking about his filing requirements to file an Idaho income tax return for the tax year 2017. Petitioner did not respond. The Bureau determined Petitioner was required to file an Idaho income tax return, so it prepared the return for him using W2 information and sent the Notice.

Petitioner protested the Bureau’s determination for 2017, stating, “I would like to appeal to this. I believe my taxes have been correct since 2017. It has been 7 years I no longer carry those documents.” The Bureau acknowledged Petitioner’s protest and allowed him time to provide the missing return or additional information. Petitioner did not respond.

The Bureau referred the matter to the Tax Commission’s Appeals Unit (Appeals). Appeals reviewed the matter and sent a letter that discussed the methods available for redetermining a Notice. Petitioner did not respond. Seeing that Petitioner had more than adequate time to complete

and send his return to the Tax Commission, the Tax Commission decided the matter based on information available.

### **LAW AND ANALYSIS**

Idaho Code section 63-3030 provides the income thresholds for filing Idaho income tax returns. The information the Bureau gathered clearly shows Petitioner's income exceeded the threshold for 2017. Petitioner was required to file an Idaho income tax return.

Petitioner stated, "I believe my taxes have been correct since 2017", although no return was provided. Petitioner provided no information or documentation concerning the 2017 Idaho individual income tax return. Petitioner has not provided the Tax Commission with information to establish that the amounts asserted in the Notice are incorrect. The Tax Commission reviewed the return the Bureau prepared and found it to be a reasonable representation of Petitioner's Idaho taxable income. Therefore, the Tax Commission upholds the Bureau's determination of Petitioner's taxable income for 2017.

A deficiency determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986)

### **CONCLUSION**

Petitioner received income in 2017 which was over the threshold for filing an Idaho individual income tax return. Petitioner was required to file an Idaho income tax return. Petitioner did not provide an income tax return for tax year 2017. Furthermore, Petitioner has not shown the return the Bureau prepared is incorrect. Therefore, the Tax Commission upholds the Notice of Deficiency Determination for 2017.

The Bureau added interest and penalty to Petitioner's Idaho tax. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046, respectively.

THEREFORE, the Notice of Deficiency Determination dated January 24, 2024, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$401	\$100	\$109	\$610

Interest is computed through November 27, 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.

---

---