

Bureau of their continuous protest. The Bureau referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals sent Petitioners a letter explaining the options available for redetermining a protested Notice. Petitioners did not respond, nor have they submitted income tax returns for tax years 2016 through 2020. Therefore, the Tax Commission decides this matter based upon the information 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 Petitioners received income during the years in question that exceeded the threshold amount for filing Idaho income tax returns. The Bureau used a filing status of married filing joint with applicable personal exemptions and the standard deduction to determine Petitioners' Idaho taxable income.

Petitioners do not deny they are required to file Idaho income tax returns for tax years 2016 through 2020. Instead, Petitioners argue the Bureau's calculation of their Idaho income tax due is incorrect because they have more deductions that have not been reflected in the Notice.

Petitioners carry the burden of showing the Tax Commission's deficiency determination is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). Petitioners have not met that burden. Since Petitioners failed to show the Bureau's returns were in error, the Tax Commission upholds the Bureau's determination.

CONCLUSION

Petitioners received income in the taxable years 2016 through 2020 that exceeded the threshold for filing Idaho income tax returns. Petitioners were required to file Idaho income tax returns. Petitioners did not show that the returns the Bureau prepared were incorrect. The Tax

Commission reviewed the returns the Bureau prepared and found them reasonable based on the information available. Therefore, the Tax Commission upholds the Notice as modified by the Bureau.

The Bureau added interest and penalty to Petitioners' Idaho tax. The Tax Commission reviewed those additions and found them appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046. Interest is computed to March 20, 2024.

THEREFORE, the Tax Commission AFFIRMS, as MODIFIED, the Notice dated February 1, 2023, directed to

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>
2016	\$5,399	\$1,350	\$1,428	\$8,177
2017	9,589	2,397	2,221	14,207
2018	2,239	560	423	3,222
2019	4,420	1,105	596	6,121
2020	6,209	1,552	656	8,417
			TOTAL DUE	<u>\$40,144</u>

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.
