

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-180-517-376
)	
Petitioners.)	DECISION
)	
_____)	

(Petitioners) protested the Notice of Deficiency Determination (Notice) dated November 10, 2022. Petitioners disagreed with the changes the Revenue Operations Division (Division) made to their 2021 Idaho individual income tax return. The Idaho State Tax Commission reviewed the matter and upholds the Notice.

The Division sent Petitioners a request for information, asking for copies of all their W-2s and/or 1099s because the W-2 or 1099 information Petitioners provided with their return did not match the Tax Commission’s records. Petitioners provided their 1099-NEC upon the Division’s request; however, it did not substantiate the amount of Idaho income tax withholding claimed on their return. The Division acknowledged the protest and referred the matter to the Tax Commission’s Appeals Unit (Appeals).

Appeals sent Petitioners a letter explaining the options available for redetermining a Notice. Petitioners responded but did not request an informal hearing. Instead, Petitioners requested Appeals contact their representative. Appeals contacted the representative and requested substantiations and explanations of the missing W-2s and/or 1099s. The representative responded but did not provide any substantiations or explanations. The Tax Commission decided the matter based on the information available.

Petitioners filed their returns with two W-2s issued by _____ However, the Tax Commission has no record of a withholding account for _____ Although Petitioners claimed

\$3,624 of Idaho income tax withholding on their return, there is no evidence that the claimed withholding tax was remitted to the Tax Commission. Therefore, the Division reduced Petitioners' claimed credit for Idaho income tax withholding to match the Tax Commission's records.

The Division 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 December 20, 2023.

THEREFORE, the Tax Commission AFFIRMS the Notice dated November 10, 2022, 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>
2021	\$3,624	\$127	\$253	\$4,004

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.
