

In the Matter of the Protest of

Petitioner.

DECISION

child tax credit. Instead, Petitioners argued they are owed a \$52 refund because he worked in Idaho, his employer withheld Idaho tax, and they received refunds in previous years.

First, as previously stated, the Idaho child tax credit is only available to Idaho residents. Petitioners were nonresidents of Idaho. Therefore, Petitioners are not entitled to the Idaho child tax credit. Second, each taxable year is to stand on its own and apart from other tax years. The fact Petitioners received a refund in previous years has no bearing on their entitlement to the Idaho child tax credit. The annual individual income tax calculation takes into consideration changes to the tax law, and a taxpayer's income, allowable deductions, credits and tax prepayments. In this case, Petitioners did not have enough taxes withheld to cover their tax liability.

CONCLUSION

On appeal, a deficiency determination issued by the Tax 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 Tax Commission requires the Petitioners to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Here, the Petitioner did not provide adequate evidence.

The Tax Commission finds the Notice of Deficiency Determination prepared by the Division to be an accurate representation of the Petitioner's income tax liability for tax year 2018, and upholds the Notice of Deficiency Determination.

The Division added interest to the income tax deficiency. The Tax Commission reviewed the interest and found the interest appropriate per Idaho Code § 63-3045 and has updated interest accordingly. Interest is calculated through November 18, 2019, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

THEREFORE, the Notice of Deficiency Determination dated April 12, 2019, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	\$222	\$7	<u>\$229</u>

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

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

DATED this _____ day of _____ 2019.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2019, 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.

