



The Bureau acknowledged Petitioner's protest and referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter outlining his options for redetermining a protested Notice. Petitioner responded, not with a request for an informal hearing but with information much like that provided with his protest. Petitioner also submitted a public records request, asking for the Tax Commission's "Articulable Proof of Tax Liability", to include the following:

1. Constitutional & Statutory Authority
2. Assessment & Due Process Records
3. Enforcement & Collection Authority
4. Case Law & Legal Precedents

Petitioner was provided a response to his public records request and the Tax Commission, having reviewed the file, now issues its decision.

### **Law & Analysis**

Idaho Code section 63-3002 states that it is the intent of the Idaho Legislature, insofar as possible, to make the Idaho Income Tax Code identical to the Internal Revenue Code in the way taxable income is determined. Idaho Code section 63-3069 states "Upon final determination of any deficiency or refund of federal taxes, the taxpayer is required to send written notice to the state tax commission within one hundred twenty (120) days of the final determination."

From the cited Idaho Code sections, it is clear the Idaho Legislature intended any changes made to a taxpayer's federal tax return to be reflected on a taxpayer's Idaho state tax return. Therefore, it is the Tax Commission's position that the adjustments made to a taxpayer's federal return must be made to a taxpayer's Idaho income tax return per Idaho Code.

Petitioner responded to the Tax Commission's adjustments not with legal or factual reasons why the Notice is incorrect, but with a list of questions, a fee schedule, and frivolous arguments.

It is well settled that a Notice of Deficiency Determination issued by the Tax Commission is presumed to be accurate.<sup>1</sup> The burden is on Petitioner to show the deficiency is erroneous.<sup>2</sup> Petitioner has presented nothing but illogical and flawed tax protester rhetoric to support his protest. Such arguments are unconvincing. As a result, the Tax Commission finds that Petitioner did not meet his burden of proving error in the Tax Commission's Notice. Therefore, the Tax Commission finds the return adjusted by the Bureau to be a reasonable representation of Petitioner's Idaho taxable income and related tax due.

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

### CONCLUSION

Petitioner filed his 2021 federal return which was adjusted by the Internal Revenue Service. The Tax Commission must follow Idaho Statutes and Rules that require changes made to a taxpayer's federal tax return be reflected on a taxpayer's Idaho state tax return. The adjustment to Petitioner's 2021 Idaho income tax return must be upheld.

THEREFORE, the Notice dated February 12, 2025, and directed to Petitioner is hereby AFFIRMED and MADE FINAL.

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

| <u>YEAR</u> | <u>TAX</u> | <u>PENALTY</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------|----------------|-----------------|--------------|
| 2021        | \$5421     | \$271          | \$808           | \$6,500      |

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

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<sup>1</sup> *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986)

<sup>2</sup> *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984).

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

IDAHO STATE TAX COMMISSION

## CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025,  
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.

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