BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	DOCKET NO. 1-378-539-520
,)	
Petitioners.)))	DECISION

(Petitioners) protest the Notice of Deficiency Determination issued by the auditor for the Idaho State Tax Commission (Commission) dated February 27, 2019, asserting additional liability for Idaho income tax and interest in the total amount of \$143 for 2015.

Petitioners were sent a letter outlining their rights in this administrative appeal process. They have not requested a hearing, provided additional documentation, or provided authority for their position in response to that letter.

Petitioners timely filed their Idaho income tax return for 2015. The Internal Revenue Service (IRS) adjusted the income reported by the Petitioners. Idaho taxpayers are required by Idaho law to report such adjustments to the Commission. Idaho Code § 63-3069 stated [2015]:

NOTICE OF ADJUSTMENT OF FEDERAL OR STATE TAX LIABILITY.

(1) Upon final determination of any deficiency or refund of federal taxes written notice shall be immediately sent to the state tax commission by the taxpayer.

The federal adjustment was not reported to the Commission as required by Idaho Code § 63-3069. Subsequently, the Commission received information from the IRS as to the nature and amount of the income adjustment and issued the Notice of Deficiency Determination referred to above. The Petitioners appealed. The letter of protest stated that the Petitioners felt that the IRS had made an error in making their adjustment. However, the Petitioners have provided neither a modified determination by the IRS nor authority to support their position.

The Notice of Deficiency issued by the Commission is presumed to be correct. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574 (Ct.App.1986). The Petitioners have not carried their burden of proof to establish that the NODD is incorrect.

THEREFORE, the Notice of Deficiency Determination dated February 27, 2019, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that Petitioners pay the following tax and interest (computed to December 15, 2019):

	<u>YEAR</u> 2015	<u>TAX</u> \$128	INTEREST \$19	<u>TOTAL</u> \$ <u>147</u>		
DEMAND for immediate payment of the foregoing amount is hereby made and given.						
An explanation of the Petitioners' right to appeal this decision is enclosed.						
DATED this	day of _		, 2019.			
IDAHO STATE TAX COMMISSION						

CERTIFICATE OF SERVICE

I hereby certify that on this	day of	2019,
a copy of the within and foregoing DEC	ISION was served by sendi	ng the same by United States
mail, postage prepaid, in an envelope add	dressed to:	
	Receipt No.	
	_	