

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>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$128	\$19	<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

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:

[REDACTED]

Receipt No.

[REDACTED]