

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-430-078-464
)	
)	
Petitioner.)	DECISION
_____)	

(Petitioner) protested the Notice of Deficiency Determination (Notice) dated October 21, 2022. Petitioner disagreed with the Tax Discovery Bureau’s (Bureau) determination of her Idaho taxable income for tax years 2014 through 2017. The Tax Commission reviewed the matter and for the reasons stated below upholds the Notice.

Background

The Bureau sent Petitioner a letter on September 1, 2022, asking about her requirement to file Idaho income tax returns for the tax years 2014 through 2017. Petitioner did not respond. Therefore, the Bureau prepared income tax returns for Petitioner with the information available and sent her a Notice.

Petitioner protested the Notice and did not dispute her requirement to file Idaho income tax returns for the years shown in the Notice. Instead, Petitioner argued her filing status should be married filing joint, instead of single as shown in the Notice.

The Bureau acknowledged Petitioner’s protest and allowed her additional time to submit the missing returns. Petitioner did not provide returns and the Bureau referred the matter to the Tax Commission’s Appeals Unit (Appeals) for administrative review.

Appeals sent Petitioner a letter explaining the options available for redetermining a Notice. Petitioner responded but did not request an informal hearing. Appeals allowed her another

extension of time to provide the missing returns. However, Petitioner has yet to file. Therefore, the Tax Commission decides this matter based upon the information available.

Law and Analysis

Idaho Code section 63-3030 provides the income thresholds for filing Idaho individual income tax returns. The information gathered by the Bureau clearly shows Petitioner received income during the years in question that exceeded the threshold amount for filing Idaho income tax returns. The Bureau used a filing status of single with one personal exemption and the standard deduction to determine Petitioner's Idaho taxable income.

Petitioner does not deny she is required to file Idaho income tax returns for tax years 2014 through 2017. Instead, Petitioner argues the Bureau's calculation of her Idaho income tax due is incorrect because her filing status should be married filing joint and that was not reflected in the Notice.

Petitioner carries the burden of showing the Tax Commission's deficiency determination is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2, 716 P.2d 1344, 1346-1347 n.2 (Ct. App. 1986). Petitioner has not met that burden. Since Petitioner failed to show the Bureau's returns were in error, the Tax Commission upholds the Bureau's determination.

Conclusion

Petitioner received income in the taxable years 2014 through 2017 that exceeded the threshold for filing Idaho income tax returns. Petitioner was required to file Idaho income tax returns. Petitioner did not show that the returns the Bureau prepared were incorrect. The Tax Commission reviewed the returns the Bureau prepared and found them reasonable based on the information available. Therefore, the Tax Commission upholds the Notice.

The Bureau added interest and penalty to Petitioner's 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 October 21, 2022, directed to

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$776	\$194	\$254	\$1,224
2015	327	82	94	503
2016	982	246	245	1,473
2017	429	107	93	629
			TOTAL DUE	<u><u>\$3,829</u></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 _____ 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.
