

have yet to file the missing return or formally request an informal hearing. Since Petitioners have had ample time to file their return, the Tax Commission decides the matter based on the information available.

LAW AND ANALYSIS

Idaho Code section 63-3030 establishes the filing requirement for Idaho income tax returns, in part:

63-3030. Persons required to make returns of income. – (a) Returns with respect to taxes measured by income in this chapter shall be made by the following:

(1) Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code.

Petitioners filed their 2017 federal return showing a filing status of Married Filing Joint and five dependent exemptions. However, a review of the dependent exemptions found that one dependent was claimed on another return. Therefore, this dependent exemption was disallowed, and Petitioners' Idaho taxable income was determined using six personal exemptions rather than the seven shown on the federal return.

The information from the federal return clearly shows Petitioners' income exceeded the threshold for tax year 2017. Petitioners did not contest their requirement to file an Idaho individual income tax return. On the contrary, Petitioners acknowledged their requirement to file an Idaho income tax return and stated they would prepare and submit the needed income tax return, as their tax due should be less than that shown on the Notice. Nevertheless, Petitioners failed to provide their return.

CONCLUSION

Petitioners received income in tax year 2017 which exceeded the threshold for filing an Idaho individual income tax return. Petitioners were required to file a return for 2017, but they

have failed to do so. Furthermore, Petitioners have not shown the Notice the Bureau prepared is incorrect. Therefore, the Tax Commission upholds the Notice.

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

THEREFORE, the Notice dated October 22, 2024, and directed to [REDACTED] [REDACTED] [REDACTED]

[REDACTED] is hereby AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioners pay the following tax, penalty, and interest calculated per Idaho Code section 63-3045:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$2,140	\$535	\$717	\$3,392

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

An explanation of Petitioners' 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:

[REDACTED]

Receipt No.

[REDACTED]