

income to three months in Idaho instead of six months. Petitioners did not respond to the modified Notice. Due to lack of response from Petitioners, the Bureau transferred the case to the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals sent Petitioners a letter on July 17, 2025, to explain the appeals process and their right to an informal hearing. The letter was sent back to Appeals by USPS, stating Petitioners had moved with no forwarding address. With no response from Petitioners, the Tax Commission must make its decision on the information available.

LAW AND ANALYSIS

Idaho Code section 63-3030(a)(1) requires each individual who is a resident of Idaho to file an Idaho income tax return if required to file a federal return. Internal Revenue Code section 6012 states that the requirement to file a federal return is based on gross income.

The information gathered by the Bureau and used to calculate Petitioners' Idaho taxable income clearly shows that Petitioners received gross income above the threshold amounts for filing returns. Petitioners did not express disagreement with the Bureau's conclusion that they were required to file Idaho returns for the years in question but rather argued that the number of months spent in Idaho during 2022 was incorrect. Based on the documentation provided, the Bureau agreed to three months of Idaho residency for 2022. The Bureau attempted to correct this issue by issuing a modified Notice, but Petitioners never responded. Therefore, the Tax Commission finds no reason to modify the Notice further.

CONCLUSION

The Bureau sent Petitioners a modified Notice for tax years 2016 through 2022. Petitioners have not filed actual returns or shown the modified Notice is incorrect. Based on all information

available, the Tax Commission finds the returns prepared by the Bureau are a reasonable estimation of Petitioners Idaho taxable income.

THEREFORE, the Notice of Deficiency Determination dated May 1, 2025, directed to

██████████ is hereby AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	\$3,419	\$855	\$1,275	\$5,549
2017	2,002	501	681	3,184
2018	1,943	486	577	7,569
2019	3,463	866	842	5,171
2020	3,465	866	741	5,072
2021	3,684	921	711	5,316
2022	287	72	46	<u>405</u>
			TOTAL:	\$27,703

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:

Receipt No.
