



After the case was transferred to Appeals, a letter was sent to Petitioner explaining the appeals process and his rights to a hearing. Petitioner responded by requesting more time to file his returns explaining he was having trouble communicating with his tax preparer. Appeals gave him additional time while requesting updates. Petitioner eventually stopped providing updates and responding. After no response, the Tax Commission issues its decision.

### **LAW AND ANALYSIS**

Idaho Code section 63-3030 provides that every resident individual of Idaho required to file a federal return under section 6012(a)(1) of the Internal Revenue Code must file an Idaho return. Under Internal Revenue Code section 6012(a)(1), a taxpayer must file tax returns where their gross income equals or exceeds the standard deduction amount for that year. Petitioner exceeds the income requirements for filing tax returns.

Petitioner has failed to provide any substantive argument or documentation to show the individual income tax returns prepared by the Bureau are incorrect. Therefore, the Tax Commission finds no basis for making any changes to the Notice.

The Bureau added interest and penalty to Petitioner's 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 21, 2021, and directed to \_\_\_\_\_ is hereby APPROVED and MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$3,698	\$925	\$919	\$5,542
2016	2,397	599	507	3,503
2017	2,380	595	425	3,400
2018	2,283	571	310	3,164
2019	2,521	630	206	3,357
			TOTAL DUE	\$18,966

Interest is calculated through March 14, 2023.

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.

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