

## BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of )  
██████████ ██████████ ) DOCKET NO. 1-656-820-736  
 )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_

██████████ (Petitioner) protested the Notice of Deficiency Determination (Notice) dated March 19, 2024. Petitioner disagreed with the Tax Discovery Bureau's (Bureau) determination of her Idaho taxable income for tax years 2017 through 2022. The Idaho State Tax Commission (Tax Commission) reviewed the matter and hereby cancels the Notice for the reasons stated below.

### BACKGROUND

During a review of Petitioner's filing history with the Tax Commission, the Bureau found Petitioner stopped filing Idaho income tax returns after submitting her 2015 return. The Bureau sent Petitioner a letter asking about her requirement to file Idaho income tax returns for tax years 2016 through 2022. Petitioner did not respond. The Bureau, based on information in Tax Commission records, determined Petitioner was required to file Idaho income tax returns. Therefore, the Bureau prepared returns for Petitioner using a filing status of Single and the W-2 and 1099 income information in Tax Commission records and sent her a Notice.

Petitioner protested the Notice, stating the returns the Bureau prepared are incorrect as she was married during the years shown. Petitioner also stated she and her husband were gathering the information necessary to file their returns.

The Bureau acknowledged Petitioner's protest and allowed her additional time to file the missing returns. Petitioner provided returns for tax years 2016, 2017, 2020, 2021, and 2022 all with a filing status of Married Filing Jointly. The Bureau canceled the Notice for these years only.

When Petitioner did not provide her 2018 and 2019 returns, the Bureau forwarded the case to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals reviewed the matter and sent Petitioner a letter that discussed the methods available for redetermining a Notice. There was no response. Appeals sent a follow-up letter, which also garnered no response. Seeing that Petitioner had time to file her 2018 and 2019 returns, the Tax Commission decides the matter based on the information available.

### **LAW AND ANALYSIS**

Idaho Code section 60-3030 provides the income thresholds for filing Idaho income tax returns. The information the Bureau gathered clearly shows Petitioner's income exceeded the threshold for each of the years. Petitioner was required to file Idaho income tax returns.

Generally, the Tax Commission upholds the Notice the Bureau prepared when a taxpayer does not submit actual returns. In this case, the Tax Commission reviewed the returns the Bureau prepared and noted that Petitioner was assessed as Single. After reviewing the returns Petitioner filed for tax years 2016, 2017, 2020, 2021, and 2022, the Tax Commission finds that Petitioner should be assessed as Married Filing Jointly for tax years 2018 and 2019.

### **CONCLUSION**

Based on Petitioner's protest and the returns submitted, the Tax Commission finds a filing status of Married Filing Jointly is the correct filing status. Therefore, the Notice issued to Petitioner assessing her as Single is canceled and her spouse's Notice will be modified to include Petitioner's income and a filing status of Married Filing Jointly.

THEREFORE, the Notice dated March 19, 2024, and directed to [REDACTED] is hereby CANCELLED.

An explanation of Petitioner's 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.

[REDACTED]  
[REDACTED]

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