

ANALYSIS

Petitioner did not specifically protest the estimation of income on her 2020 return. She did, however, protest her status as single, as she was still married as of December 31, 2020. To change her filing status, she must file actual returns. 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 exceeded the income requirements for filing tax returns. For the year in question, Petitioner failed to submit actual returns or any evidence the Notice was incorrect.

CONCLUSION

Petitioner to date has not filed actual returns or provided any evidence the Notice issued by the Bureau is incorrect. The Tax Commission reviewed the returns and found them to be a reasonable representation of Petitioner’s Idaho taxable income.

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.

THEREFORE, the Notice dated August 26, 2022, 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>
2020	\$1,820	\$455	\$149	\$2,424

Interest is calculated through October 12, 2023.

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.
