

required to file when their gross income exceeds the sum of (1) their standard deduction (including the amounts for age but not for blindness), and (2) their allowable personal (not dependency) exemptions. Income information reported to the Tax Commission made by employers, and/or other institutions shows Petitioner received gross income of \$34,518 and \$27,930 for tax years 2016 and 2018, respectively. Petitioner's income exceeds the filing requirement for each of the tax years in question. Therefore, the Tax Commission finds Petitioner is required to file tax returns for the referenced tax years, which Petitioner didn't dispute.

Petitioner claims the Notice is inaccurate because the number of dependents and filing status was incorrect. The Notice explains that certain deductions, expenses, credits, and other tax benefits were not allowed due to the failure to file tax returns and advised Petitioner to file actual tax returns. Petitioner didn't file actual tax returns to claim such tax benefits or provide supporting documentation. Therefore, the Tax Commission will affirm the Notice.

CONCLUSION

It is well established that a Notice of Deficiency Determination issued by the Tax Commission is presumed to be accurate. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 m.2, 716 P.2d 1344, 1346-1347 n.2, (Ct. App. 1986). The burden is on the taxpayer to show the deficiency is erroneous. *Albertson's Inc. v. State Dep't of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Petitioner hasn't filed tax returns and hasn't proven the deficiency is erroneous.

The Bureau added interest and penalty to the income tax deficiency. The Tax Commission reviewed those additions, found both to be appropriate per Idaho Code sections 63-3045 and 63-3046, and has updated interest accordingly. Interest is calculated through October 16, 2023, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

THEREFORE, the Notice of Deficiency Determination dated January 31, 2022, is hereby APPROVED, in accordance with the provisions of this decision, and is AFFIRMED 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>
2016	\$1,362	\$341	\$244	\$1,947
2018	187	47	19	<u>253</u>
				\$2,200

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.
