

**Letter of Findings: 01-20221030**  
**Indiana Individual Income Tax**  
**for the Tax Year 2020**

**NOTICE:** IC § 6-8.1-3-3.5 and IC § 4-22-7-7 require the publication of this document in the Indiana Register. This document provides the general public with information about the Department's official position concerning a specific set of facts and issues. This document is effective on its date of publication and remains in effect until the date it is superseded or deleted by the publication of another document in the Indiana Register. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in these Letters of Findings.

**HOLDING**

Individual failed to provide evidence rebutting the Department's proposed assessment.

**ISSUE**

**I. Tax Administration - Burden of Proof.**

**Authority:** IC § 6-8.1-5-1; *Indiana Dep't. of State Revenue v. Rent-A-Center East, Inc.*, 963 N.E.2d 463 (Ind. 2011); *Lafayette Square Amoco, Inc. v. Indiana Dep't. of State Revenue*, 867 N.E.2d 289 (Ind. Tax Ct. 2007); *Scopelite v. Indiana Dep't of Local Gov't Fin.*, 939 N.E.2d 1138 (Ind. Tax Ct. 2010); *Wendt LLP v. Indiana Dep't of State Revenue*, 977 N.E.2d 480 (Ind. Tax Ct. 2012).

Taxpayer protests the imposition of Indiana individual income tax for the 2020 tax year.

**STATEMENT OF FACTS**

Taxpayer is an individual located in Indiana who timely filed an IT-40 for the 2020 tax year. This return stated that Taxpayer owed additional Indiana income tax. The Indiana Department of Revenue ("Department") did not receive payment of these additional self-reported taxes. As a result, the Department issued a proposed assessment for the outstanding tax, penalty, and interest. Taxpayer timely protested the proposed assessment and waived his right to an administrative hearing. This Letter of Findings is therefore based on the documentation provided with the protest and subsequent mailings. Additional facts will be provided below, as necessary.

**I. Tax Administration - Burden of Proof.**

**DISCUSSION**

Taxpayer claims that the proposed assessment against him is incorrect but does not explain what about the assessment is wrong.

As a threshold issue, a proposed assessment is prima facie evidence that DOR's claim for the unpaid tax is valid. IC § 6-8.1-5-1(c). The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made. *Id.*; See e.g. *Indiana Dept. of State Revenue v. Rent-A-Center East, Inc.*, 963 N.E.2d 463, 466 (Ind. 2012) and *Lafayette Square Amoco, Inc. v. Indiana Dept. of State Revenue*, 867 N.E.2d 289, 292 (Ind. Tax Ct. 2007). Consequently, the taxpayer is required to provide documentation explaining and supporting its challenge to the Department's position.

The only discussion of the proposed assessment provided by the Taxpayer focuses on the language on the form itself. Taxpayer highlights several components of the form but does not explain how these components relate to his claim of an incorrect tax assessment. The Indiana Tax Court has repeatedly found that poorly developed and non-cogent arguments are subject to waiver. See *Scopelite v. Indiana Dep't of Local Gov't Fin.*, 939 N.E.2d 1138, 1145 (Ind. Tax Ct. 2010) and *Wendt LLP v. Indiana Dep't of State Revenue*, 977 N.E.2d 480, 485 n.9 (Ind. Tax Ct. 2012). Because the arguments by Taxpayer do not address the tax liability in question, they are insufficiently developed and therefore waived.

Without any arguments or documentation supporting Taxpayer's claim that the proposed assessment is incorrect, Taxpayer fails to meet his burden to overcome the Department's prima facie case.

**FINDING**

Taxpayer's protest is respectfully denied.

August 19, 2022

*Posted: 05/17/2023 by Legislative Services Agency*  
An [html](#) version of this document.