

BEFORE THE IOWA DEPARTMENT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IOWA

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IN THE MATTER OF	*	
	*	
	*	<b>DIRECTOR'S FINAL ORDER ON</b>
SHARON DIDONATO	*	<b>REVIEW</b>
5566 Kirkland Ct.	*	
Johnston, Iowa 50131	*	
	*	
v.	*	
	*	
IOWA DEPARTMENT OF REVENUE	*	DIA DOCKET NO. 21IDRIIT2001
	*	REV. DOCKET NO. 2019-200-1-0161
INDIVIDUAL INCOME TAX	*	2019-200-1-0467

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**PROCEDURAL SUMMARY**

On May 24, 2021, an Administrative Law Judge ("ALJ") issued a Proposed Decision (Findings of Fact; Conclusions of Law; and Order) in the above-captioned matter. Sharon DiDonato ("Taxpayer") appealed the Proposed Decision to the Director of the Department of Revenue ("Director") on June 22, 2021. Taxpayer's appeal included her written arguments. The Director issued a Notice of Director's Review to the parties on September 22, 2021. Taxpayer submitted a request to attend the appeal review, but the Director denied this request on November 10, 2021 as Taxpayer's appeal presented no new legal arguments or facts. Assistant Attorney General Katherine Penland submitted written arguments on behalf of the Iowa Department of Revenue ("Department") on November 15, 2021. The Director commenced his review of this matter on November 18, 2021.

In his Proposed Decision, the ALJ affirmed the Department's assessments against Taxpayer. Having reviewed and examined the parties' written briefs, the record made before the ALJ, and the ALJ's Proposed Decision, the Director issues this order.

### FINDINGS OF FACT

The Director hereby adopts the findings of fact issued by the Administrative Law Judge.

### CONCLUSIONS OF LAW

The Director hereby adopts the conclusions of law issued by the Administrative Law Judge, with the following modifications. The citation to “701 I.A.C. § 7.17(11)(b)-(d)” on page 2 of the Proposed Decision is updated to “Iowa Administrative Code r. 701—7.17(11)“b”-“d” (now codified at Iowa Administrative Code r. 701—7.19(10)“b”-“d”).” Additionally, interest should be recalculated to the date of this order and continue to accrue pursuant to Iowa Code section 422.25(2).

### ORDER

IT IS THEREFORE ORDERED that the Administrative Law Judge’s Proposed Decision on above-captioned matter is AFFIRMED.

Issued at Des Moines, Iowa on this 2 day of December, 2021.

IOWA DEPARTMENT OF REVENUE

BY 

Kraig Paulsen, Director

## CERTIFICATE OF SERVICE

I certify that on this 2nd day of December, 2021, I caused a true and correct copy of the Director's Final Order on Review to be forwarded by U.S. Mail or delivered to the following persons:

Sharon DiDonato  
5566 Kirkland Ct.  
Johnston, Iowa 50131

Katherine R. Penland  
Assistant Attorney General  
Hoover State Office Building  
Second Floor  
L O C A L



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Hollie Welch  
Executive Secretary  
Iowa Department of Revenue