

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 14128
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On May 4, 1999, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the taxable year 1996, in the total amount of \$7,151.

On June 30, 1999, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer requested a hearing, which was held on May 8, 2001. At the hearing the taxpayer submitted additional information regarding the petition for redetermination. The Tax Commission, having reviewed the file and additional documentation, hereby issues its decision.

[Redacted]. The Bureau concluded the taxpayer had income in excess of the filing requirement of Idaho Code section 63-3030 and issued a Notice of Deficiency Determination.

The taxpayer appealed the Bureau's determination stating she filed her 1996 taxes in Arizona. The taxpayer said she would obtain a copy of her Arizona return and file an Idaho return. The taxpayer failed to provide a return for 1996. However, at the hearing she did provide copies of her federal and Arizona returns, her W-2s for 1996, and the closing statements for the purchase and sale of her Idaho condo.

The Tax Commission reviewed the information provided. Although the taxpayer filed a resident return in Arizona, the information showed that she resided in Idaho for the first-part of 1996, approximately five months. The information also showed that the taxpayer's filing status was married filing joint. Therefore, the Tax Commission adjusted the Bureau's Notice of Deficiency Determination.

The Tax Commission's adjustments resulted in a refund. However, Idaho Code section 63-3072(c) provides that a claim for refund or credit must be made within three years from the due date of the return. The statute of limitations for 1996 expired on April 15, 2000. The taxpayer has yet to file a 1996 return. Therefore, no refund is allowed.

WHEREFORE, the Notice of Deficiency Determination is dated may 4, 1999, hereby MODIFIED in accordance with the provisions of this decision and, as so modified, is APPROVED, AFFIRMED, AND MADE FINAL.

Since the taxpayer owes no additional tax and the Tax Commission cannot issue a refund, NO ORDER for payment or refund is necessary.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2001.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2001, 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:

[REDACTED] Receipt No. [Redacted]  
[REDACTED][REDACTED]

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ADMINISTRATIVE ASSISTANT 1