

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14192
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On September 9, 1999, the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (petitioner), proposing additional income tax, penalty, and interest for the taxable years 1993 through 1997 in the total amount of \$11,699. The petitioner filed a timely protest and petition for redetermination. The petitioner did not request a hearing or submit additional information. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted]. Since the taxpayer had an Idaho filing requirement and failed to provide the Tax Commission with actual returns, the Tax Commission issued a Notice of Deficiency Determination on September 9, 1999.

The petitioner appealed the Tax Commission’s determination stating he was entitled to credit for withholdings. Due to incarceration, the petitioner requested that further action be postponed until he could access his records. Rather than postpone further action, the Tax Commission was able to locate the majority of the petitioner’s W-2s and adjusted the Notice of Deficiency Determination accordingly. On April 5, 2000, a hearing rights letter was mailed to the petitioner indicating the changes made to the Notice of Deficiency Determination and gave the petitioner sixty (60) days to respond.

The petitioner contacted the Tax Commission and informed the Tax Commission that he was married in 1993 and 1994. Additionally, the petitioner claimed that he had, during many of the years at-issue, custody of three kids and should be entitled to the exemptions for the children.

It was agreed that the petitioner would be given until March 15, 2001, to provide documentation supporting his latest claim. Since the petitioner has failed to provide the requested information or file his Idaho income tax returns by March 15, 2001, the Tax Commission issues its decision upholding the September 9, 1999, Notice of Deficiency Determination modified to reflect W-2 information.

WHEREFORE, the Notice of Deficiency Determination dated September 9, 1999, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest (calculated through July 31, 2001):

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1993	\$496	\$124	\$293	\$ 913
1994	629	157	320	1,106
1995	464	116	196	776
1996	455	114	154	723
1997	108	27	28	<u>163</u>
			TOTAL DUE	<u>\$3,681</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's rights to appeal this decision is enclosed with this decision.

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

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
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:

DECISION - 2  
[Redacted]

[REDACTED]  
[REDACTED]

Receipt No. [Redacted]

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ADMINISTRATIVE ASSISTANT 1