

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14266
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On September 9, 1999 the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income taxes, penalties, and interest for tax years 1992 and 1993 in the total amount of \$6,530.

The taxpayer filed a timely protest. He did not request a hearing, but rather chose to provide one of his actual returns with a promise to file the other one as well. The Tax Commission, having reviewed the file, hereby issues its decision based thereon.

The Bureau obtained information showing the taxpayer, an Idaho resident during both 1992 and 1993, did not file Idaho income tax returns even though the records showed he earned income in excess of the filing requirement. The Bureau prepared provisional income tax returns on the taxpayer's behalf. The Bureau sent the taxpayer a Notice of Deficiency Determination that he appealed.

On November 4, 1999, the taxpayer filed his 1992 Idaho return and paid the tax, penalties, and interest shown therein. The Bureau reviewed the return and compared it with the federal income information. Because the 1992 Idaho return appeared to be in order, it was accepted as filed. Only the taxpayer's 1993 Idaho income tax return remains at issue and will be addressed in this decision.

The taxpayer stated that he would be filing his 1993 return as soon as he could locate W-2s. He said he had contacted some of his former employers and the employers were having trouble finding copies of his W-2s for so far back. The taxpayer's file was transferred to the Legal/Tax

Policy Division for administrative review.

In response to a letter advising him of his appeal rights, the taxpayer telephoned the Tax Appeals Specialist and wrote a letter expressing his frustration at not finding the missing W-2s for 1993. He said his former employers had notified him that they no longer had the information he had requested and could not identify his withholding. He apologized for the delay in filing his return and asked for consideration.

The taxpayer does not dispute his requirement to file an Idaho income tax return nor does he dispute the amount of income used to determine the resulting tax. The taxpayer's protest centers on the withholding amount that was allowed.

After searching its records, the Tax Commission has identified only four dollars of withholding credited to the taxpayer for 1993. The taxpayer's former employers do not have copies of the W-2s. The file contains no evidence that more than four dollars had been withheld from the taxpayer's salary.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Commission, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertsons, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Absent information to the contrary, the Tax Commission finds the provisional return prepared by the Bureau is an accurate reflection of the taxpayer's income and resulting tax due for 1993.

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 taxpayer pay the following taxes,

penalties, and interest for 1993:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,726	\$432	\$938	\$3,096

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

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

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this ____ day of _____, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted][Redacted]

ADMINISTRATIVE ASSISTANT 1