

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14638
[Redacted],	)	
	)	DECISION
Petitioners.	)	
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On February 15, 2000, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalties, and interest for the taxable year 1994 in the total amount of \$620.

On March 21, 2000, the taxpayers filed a timely appeal and petition for redetermination. The taxpayers did not request a hearing but submitted additional information regarding the petition for redetermination. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision.

The Bureau reviewed information obtained from the [Redacted] Idaho Department of Labor information and found the taxpayers may have had a filing requirement. The Bureau concluded the taxpayers had income in excess of the filing requirement of Idaho Code section 63-3030 and issued a Notice of Deficiency Determination.

The taxpayers appealed the Bureau's determination stating they previously sent payment for the taxable year 1994. In support of their position, the taxpayers provided a copy of a cancelled check in the amount of \$146.07.

Upon review, the Bureau determined that the payment made by the taxpayers was a payoff for the taxable year 1995 and found no record of a 1994 return. The Bureau supplied the taxpayers with the necessary forms to file a return for 1994. However, the taxpayers failed to

submit a return for that year. Therefore, the Tax Commission upholds the Bureau's determination of tax, penalties, and interest.

WHEREFORE, the Notice of Deficiency Determination dated February 15, 2000, is hereby APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$373	\$93	\$181	\$647

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

An explanation of the taxpayers' right to appeal this decision is included 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:

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

\_\_\_\_\_  
ADMINISTRATIVE ASSISTANT 1