

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14639
[Redacted],)	
)	DECISION
Petitioners.)	
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On January 18, 2000, the staff of the Tax Discovery Bureau (Bureau) issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers) for the 1993 and 1994 taxable years, proposing tax, penalty and interest in the total amount of \$45,945.

On March 20, 2000, the taxpayers made a timely protest and request for redetermination. The taxpayers did not request a hearing and did not submit additional information for consideration. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted]. The Bureau researched the Tax Commission's records and found that the taxpayers had not filed an Idaho income tax return for those taxable years.

The Bureau contacted the taxpayers to determine whether the taxpayers had a filing requirement with the State of Idaho. The taxpayers did not respond to the Bureau's inquiry; therefore, the Bureau [Redacted] determined that the taxpayers had an Idaho filing requirement. [Redacted]. The Bureau prepared returns for the taxpayers and sent the taxpayers a Notice of Deficiency Determination.

The taxpayers appealed the Bureau's determination and stated that there was no factual basis for the determination, that the figures were not accurate, that they had a case pending with the IRS, and that the Bureau's figures were fictional, false, and a lie.

The Tax Commission (Commission) sent the taxpayers a hearing rights letter explaining the process of appeal and request for redetermination. The taxpayers did not request a hearing

and did not provide additional information for consideration. [Redacted]. The taxpayers also stated that they intended to submit financial data, documents and materials pertaining to their case.

The information the taxpayers requested was provided to them; however the taxpayers did not submit any additional information for consideration and did not respond to subsequent correspondence from the Commission.

[Redacted].

The NODD included additions for penalty and interest in accordance with the provisions of Idaho Code Sections 63-3046(c) and 63-3045. The Commission upholds those additions and finds them appropriate.

WHEREFORE, the Notice of Deficiency Determination dated January 18, 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>
1993	\$19,494	\$ 4,874	\$10,780	\$35,148
1994	\$ 7,395	\$ 1,849	\$ 3,442	<u>\$12,686</u>
			TOTAL DUE:	<u>\$47,834</u>

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]
[REDACTED]

Receipt No.: [Redacted]

ADMINISTRATIVE ASSISTANT 1