

information, the Bureau calculated the taxpayer's income and issued the NODD. Upon further review of the determination, the Bureau found that an expense had been included as an item of income. Therefore, the Bureau made the appropriate adjustments and sent the taxpayer a revised NODD.

The taxpayer did not provide a 1996 or 1997 return or information to refute the Bureau's determination. Consequently, he failed to meet his burden of proving error on the part of the deficiency determination for those years. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Therefore, the Tax Commission upholds the Bureau's revised determination of tax, penalty, and interest for 1996 and 1997.

WHEREFORE, the Notice of Deficiency Determination dated January 11, 2000, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, is APPROVED, AFFIRMED, AND MADE FINAL.

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

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$7,592	\$1,898	\$2,689	\$12,179
1997	987	247	264	<u>1,498</u>
			TOTAL DUE	<u>\$13,677</u>

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

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

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