

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14652
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On January 21, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the taxable years 1995 through 1998, in the total amount of \$3,458.

On March 24, 2000, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request a hearing but did submit additional information. Therefore, the Tax Commission, having reviewed the file and the additional information, hereby issues its decision.

The Tax Discovery Bureau (Bureau) [Redacted] determined the taxpayer may have had a filing requirement for the taxable years 1994 through 1998. The Bureau contacted the taxpayer and requested filing information. However, the taxpayer failed to respond. The Bureau reviewed the available information and determined the information regarding the taxable year 1994 was insufficient. Therefore, the Bureau issued a Notice of Deficiency Determination proposing Idaho tax liability for 1995 through 1998.

The taxpayer appealed the Bureau's determination stating he intended to file actual returns for the years in question. However, he later stated he was unable to complete the necessary returns due to incomplete records. The taxpayer submitted W-2s for the taxable year 1998 that showed withholdings. The Bureau included those withholdings and modified its determination. In addition, the taxpayer claimed to have paid employees during 1995 and 1996 but failed to provide supporting documentation. The taxpayer also stated that he provided support for a dependent son but did not submit any information in support of his contention.

The taxpayer failed to provide income tax returns or supporting documentation for taxable years 1995 through 1998 to refute the Bureau's modified determination. Therefore, the Tax Commission upholds the Bureau's modified determination of tax, penalty, and interest for 1995 through 1998.

WHEREFORE, the Notice of Deficiency Determination dated January 21, 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 pays the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTERST</u>	<u>TOTAL</u>
1995	\$ 71	\$ 18	\$ 30	\$ 119
1996	1,210	303	412	1,925
1997	126	32	32	190
1998	605	151	107	<u>863</u>
			TOTAL DUE	<u>\$3,097</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