

but the taxpayer did provide copies of the wage withholding statements that documented her payments on outstanding Idaho income tax obligations.

The Commission reviewed the documents submitted by the taxpayer, as well as its own records, and concluded that the taxpayer's wage withholding pertained to the 1987 through 1992 taxable years. The Commission advised the taxpayer of its conclusion and gave the taxpayer an extension of time in which to submit returns for the 1993 through 1998 taxable years. The taxpayer did not respond to the Commission's correspondence.

Without additional information from the taxpayer concerning the taxable years in question, the Commission [Redacted] determine that the taxpayer had an Idaho filing requirement and to calculate Idaho taxable income was proper.

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 March 16, 2000, is hereby 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>PENATLY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1993	\$ 623	\$ 156	\$ 345	\$1,124
1994	\$ 623	\$ 156	\$ 290	\$1,069
1995	\$ 504	\$ 126	\$ 197	\$ 827
1996	\$ 786	\$ 197	\$ 242	\$1,225
1997	\$1,797	\$ 449	\$ 396	\$2,642
1998	\$ 126	\$ 32	\$ 18	<u>\$ 176</u>
			TOTAL DUE:	<u>\$7,063</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]
[REDACTED]

Receipt No.: [Redacted]

ADMINISTRATIVE ASSISTANT 1