

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14737
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On February 15, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the taxable years 1994, 1995 1996, 1997, and 1998, in the total amount of \$8,293.

On April 17, 2000, a timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The taxpayer had wages reported to the Department of Labor for all years for which no returns have been filed. [Redacted].

On September 14, 1999 and December 29, 1999, the Tax Discovery Bureau sent letters with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. The taxpayer did not respond to these letters.

The Commission issued a NOD to the taxpayer [Redacted]. All provisional returns prepared by the Commission showed the taxpayer's filing status as single.

In the taxpayer's protest letter received April 17, 2000, she stated in pertinent part:

I received your notice of deficiency determination. I would like the opportunity to file taxes on the years shown. I, at the time did not owe anything on the taxes and thought that I didn't need to file. I now know that I was wrong. . . I don't know if it is possible but if you could furnish me with W-2 information, I would like to file for those years. . . .

The Tax Enforcement Specialist sent the taxpayer a letter that had acknowledged she had filed a proper protest and included her W-2 information for 1994 and 1996 found in the Commission's records. The taxpayer did not file returns for those years.

The Tax Policy Specialist (specialist) reviewed W-2 Wage and Tax Statements filed by the taxpayer's employers with the Commission and obtained the taxpayer's W-2 information for 1997 from the Commission's records.

The specialist was not able to get the taxpayer's W-2 for 1995 from the Commission's records because all W-2s for that year had been destroyed. A copy of the taxpayer's W-2 for 1995 could not be obtained [Redacted].

The taxpayer's W-2s for 1998 [Redacted]. The taxpayer's 1998 [Redacted] return showed the taxpayer's filing status as married filing joint. The NOD has been modified using the amounts of Idaho state income taxes withheld on those W-2s. The taxpayer's 1998 provisional return has been modified based on information contained in the taxpayer's 1998 [Redacted] return, which showed the taxpayer's filing status as married filing joint.

Idaho Code § 63-3002 stated in pertinent part:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The taxpayer has not provided the Commission with a contrary result to the determination of her income [Redacted]. Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated February 15, 2000, as MODIFIED, 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>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$ 83	\$ 21	\$ 46	\$ 150
1995	783	196	359	1,338
1996	83	21	32	136
1997	31	10	9	50
1998	( 375)	0	0	( 375)
			TOTAL DUE	<u>\$1299</u>

Interest is computed through December 31, 2001

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 enclosed 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]

---

ADMINISTRATIVE ASSISTANT 1