

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14762
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On November 29, 1999, the staff of the Tax Discovery Bureau (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 and 1996, in the total amount of \$1,277.

On January 21, 2000, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request a hearing or submit additional information regarding the petition for redetermination. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted] the taxpayer may have had a filing requirement for the taxable years 1995 and 1996. The Bureau concluded the taxpayer's income exceeded the filing requirement of Idaho Code section 63-3030 and issued a Notice of Deficiency Determination.

The taxpayer appealed the Bureau's determination requesting additional time to provide the necessary information. The Bureau obtained copies of the taxpayer's W-2s and prepared returns for the years in question, thereby modifying its original determination. The Bureau sent the returns to the taxpayer for review. The taxpayer did not send back the prepared returns.

The 1995 return prepared by the Bureau resulted in a \$42 refund. However, Idaho Code section 63-3035(e) provided that no credit or refund shall be made to an employee who fails to file a return within three years from the due date of the return. The statute of limitations for

filing a claim on a 1995 return expired on April 15, 1999. The taxpayer has yet to make a claim for his 1995 refund.

WHEREFORE, the Notice of Deficiency Determination dated November 29, 1999, 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>REFUND</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$0	\$ 0	\$ 0	\$ 0	\$ 0
1996	0	180	45	61	<u>286</u>
				<b>TOTAL DUE</b>	<u>\$286</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][REDACTED]

Receipt No. [Redacted]

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ADMINISTRATIVE ASSISTANT 1