

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14797
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On March 16, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), asserting Idaho income taxes, penalty and interest in the amount of \$13,433 for the 1992 through 1995, 1997 and 1998, taxable years. On May 18, 2000, the taxpayer filed a timely appeal and petition for redetermination with the Tax Commission. The taxpayer did not request an informal conference. The Tax Commission, having reviewed the file, hereby issues its decision.

This is a nonfiler case. The taxpayer has not filed Idaho individual income tax returns for the 1992, 1993, 1994, 1995, 1997 or 1998 taxable years. The taxpayer did file a resident Idaho individual income tax return for the 1996 taxable year on which he reported adjusted gross income of \$28,900. Information obtained by the Tax Commission’s Tax Discovery Bureau indicated that Mr. [Redacted] was a resident of Idaho since at least the early 1990s. Mr. [Redacted] did not respond to correspondence sent to him by the Tax Discovery Bureau regarding his apparent Idaho income tax filing requirement for the years 1992, 1993, 1994, 1995, 1997 and 1998. As a result, the audit staff issued the Notice of Deficiency Determination that is the subject matter of this administrative protest.

In his May 18, 2000 letter of protest, Mr. [Redacted] has asserted that the taxable income set out in the March 16, 2000 Notice of Deficiency Determination is “over stated [sic] by about 4 time[s] the income.” Mr. [Redacted] also indicated that he was in the process of submitting his income tax records to a Certified Public Accountant to have Idaho income tax returns prepared.

However, in the nine (9) months since the protest was filed, no returns have been filed for any of the years under review. In addition, Mr. [Redacted] has provided the Tax Commission with no legal or factual information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the Tax Commission has no alternative but to uphold the deficiency notice. See Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984) (a determination of the State Tax Commission is presumed to be correct); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (a State Tax Commission deficiency notice is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous).

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 taxes, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1992	\$1,504	\$376	\$999	\$ 2,879
1993	1,316	329	735	2,380
1994	1,450	363	703	2,516
1995	1,338	335	530	2,203
1997	1,255	314	285	1,854
1998	1,542	386	230	<u>2,158</u>
SUBTOTAL				13,990
LESS AMOUNT PAID 5/26/00				<u>(4,000)</u>
TOTAL AMOUNT DUE				<u>\$ 9,990</u>

Interest is calculated through March 31, 2001, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

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]
[REDACTED][REDACTED]

ADMINISTRATIVE ASSISTANT 1