

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14841
[Redacted],)	
)	DECISION
Petitioners.)	
)	
)	

On April 25, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income taxes, penalties, and interest for taxable years 1994 through 1998 in the total amount of \$3,238.

[Redacted] filed a timely protest. She did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

During the years in question, the taxpayers failed to file Idaho individual income tax returns even though Tax Commission records show they satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. [Redacted]. [Redacted].

Because the taxpayers did not file state tax returns and did not answer correspondence from the Bureau, the Bureau prepared provisional returns and issued a deficiency notice based on a combination of information gleaned from Tax Commission records [Redacted].

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be

accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

In response to the deficiency notice, [Redacted] wrote a letter wherein she explained that her husband, [Redacted], had been in an accident that left him in a coma for a period of time before it took his life in 1999. In addition, she said she had been hospitalized and the taxpayers' daughter had been injured in an auto accident. She said she was aware that they had not filed their tax returns but she was in the process of "trying to get forms from the companies." She asked for and was granted "a four to six month delay." Although two additional letters were sent to [Redacted], she did not respond to either of those letters or to a letter advising her of her appeal rights that was mailed to her from the Legal/Tax Policy Division.

In her letter of protest, [Redacted] offered: "I know that we do not owe any of the State Tax for the yr 94, 95, 96, 97, and 98." She has submitted nothing to the Tax Commission that would support her statement. Federal income records show the taxpayers' income each year was derived from taxable distributions. No withholding was identified for any of the years. The Tax Commission is not convinced that the taxpayers' filing requirements were met or the Idaho income taxes for each year were paid.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of their argument, the taxpayers have failed to meet their burden of proving error on the part of the deficiency determination. Albertsons, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated April 25, 2000, is hereby

APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following taxes, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$882	\$221	\$410	\$1,513
1995	586	147	227	960
1996	194	49	59	302
1997	189	47	41	277
1998	198	50	28	<u>276</u>
			TOTAL	<u>\$3,328</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

ADMINISTRATIVE ASSISTANT 1