

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of Protest of)	
)	DOCKET NO. 14864
[Redacted],)	
)	DECISION
Petitioner.)	
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)	

On April 25, 2000, the staff of the Tax Discovery Bureau (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayer) for the 1994 through 1998 taxable years, proposing tax, penalty and interest in the total amount of \$13,377.

On June 15, 2000, the taxpayer made a timely protest and request for redetermination. The taxpayer did not request a hearing but did submit his 1995 through 1998 income tax returns. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted]. The Bureau researched the Tax Commission's records and found the taxpayer had not filed an Idaho income tax return for those taxable years.

The Bureau contacted the taxpayer to determine whether the taxpayer had a filing requirement with the State of Idaho. The taxpayer did not respond to the Bureau's inquiry; therefore, the Bureau used [Redacted] information to determine that the taxpayer had an Idaho filing requirement. [Redacted]. The Bureau prepared returns for the taxpayer and sent the taxpayer a Notice of Deficiency Determination (NODD).

The taxpayer appealed the Bureau's determination by submitting his 1995 through 1998 income tax returns. The taxpayer stated that he did not have income information for the 1994 taxable year. The Bureau sent the taxpayer the information available for the 1994 taxable year and determined that the NODD should be canceled for 1995 through 1998. The taxpayer did not respond to the Bureau's correspondence regarding the 1994 taxable year.

The Tax Commission (Commission) sent the taxpayer a hearing rights letter explaining the process of appeal and request for redetermination. The taxpayer did not request a hearing and did not submit additional information for consideration. Despite attempts to obtain the taxpayer's 1994 return, the Commission did not receive the return. Therefore, the Commission agrees with the Bureau's [Redacted] information to determine the taxpayer's Idaho taxable income and hereby upholds the NODD.

The NODD included additions for penalty and interest in accordance with the provisions of Idaho Code §§ 63-3046(c) and 63-3045. The Commission upholds those additions and finds them appropriate.

WHEREFORE, the Notice of Deficiency Determination dated April 25, 2000, as applicable to the 1994 taxable year, 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>
1994	\$1,469	\$ 367	\$ 683	\$2,519

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