

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14880
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On April 25, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income taxes, penalties, and interest for taxable years 1994 through 1998 in the total amount of \$10,467.

The taxpayer 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 taxpayer failed to file Idaho individual income tax returns even though Tax Commission records show she satisfied the requirements stated in Idaho Code § 63-3030 for filing Idaho tax returns. [Redacted]. [Redacted].

Because the taxpayer 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 the income amounts shown in Tax Commission records [Redacted]. [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.

The taxpayer appealed the determination. She said it was impossible that she owed \$10,467 because she always has taxes deducted from her checks. She said, "I claim single-head of house." She provided a list of the number of dependents for each year. She did not include any of the names of her dependents or their social security numbers. She closed her letter with, "Hopefully I will reach the IRS to see how I can get copies of W-2s and get this resolved."

After receiving the timely appeal, the Bureau mailed the taxpayer at least two additional letters requesting the missing returns. No response was received to those letters or to a letter from the Tax Appeals Specialist outlining the taxpayer's appeal rights. In fact, there is no evidence that the taxpayer contacted the Tax Commission after she sent the letter objecting to the determination.

Idaho Code § 63-3032 (1)(a) explains the time requirements for filing Idaho income tax returns:

**63-3032. Time for filing income tax returns.** (1) Except as provided in section 63-3033, Idaho Code:

(a) Returns made on the basis of the calendar year shall be filed in the office of the Idaho state tax commission on or before the 15th day of April following the close of the calendar year and returns made on the basis of a fiscal year shall be filed in the office of the Idaho state tax commission on or before the 15th day of the fourth month following the close of the fiscal year.

The taxpayer met the requirements for filing an Idaho resident income tax return for every one of the years at issue, which she does not dispute. She did not file the returns, which she does not dispute. The taxpayer said she had dependents for each of the years at issue and that she should be entitled to a filing status of head of household. However, the taxpayer did not furnish any proof that she was entitled to the head of household status or to claim any dependents. In fact, the taxpayer has

filed nothing with the Tax Commission for any of the years at issue.

The Tax Commission contacted at least two of the taxpayer's former employers attempting to identify withholding. However, those efforts were fruitless. The Tax Commission has been unable to identify any Idaho withholding for the years in question.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her 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 taxpayer pay the following taxes, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$1,389	\$347	\$646	\$2,382
1995	1,402	351	538	2,291
1996	1,466	367	441	2,274
1997	1,237	309	264	1,810
1998	1,456	364	199	<u>2,019</u>
			TOTAL	<u>\$10,776</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 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