

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14895
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On October 20, 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 1990 and 1991, in the total amount of \$5,326.

On December 12, 1999, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer initially requested a hearing but later stated he would submit additional documents for the Tax Commission's consideration. However, the taxpayer failed to provide additional information regarding the petition for redetermination. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision.

The Bureau [Redacted] found the taxpayer may have had a filing requirement for the taxable years 1990 and 1991. The Bureau concluded the taxpayer had income in excess of the filing requirement of Idaho Code section 63-3030 and issued a Notice of Deficiency Determination. The taxpayer appealed the Bureau's determination stating he already paid taxes to Idaho for 1990 and 1991.

Since the taxpayer failed to provide copies of returns for 1990 and 1991 or additional information to refute the Bureau's determination, he failed to meet his burden of proving error on the part of the deficiency determination for those years. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Therefore, the Tax Commission upholds the Bureau's determination of tax, penalty, and interest for 1990 and 1991.

WHEREFORE, the Notice of Deficiency Determination dated October 20, 1999, 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>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1990	\$1,391	\$348	\$1,297	\$3,036
1991	1,274	319	1,035	<u>2,628</u>
			<b>TOTAL DUE</b>	<u>\$5,664</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

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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]

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ADMINISTRATIVE ASSISTANT 1