

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14899
[REDACTED],)	
)	DECISION
Petitioner.)	
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On May 9, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the years 1994, 1996, 1997, and 1998 in the total amount of \$7,778.

On July 11, 2000, a timely protest and petition for redetermination was filed by the taxpayer. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The taxpayer last filed an income tax return in 1993 and has wages reported to the Idaho Department of Labor for all years after 1993 for which no returns have been filed.

[Redacted].

On January 14, 2000, the Tax Discovery Bureau sent a letter with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. The taxpayer did not respond to this letter.

The Commission issued a NOD on May 9, 2000, to the taxpayer [Redacted].

In the taxpayer's protest letter received July 11, 2000, he stated in pertinent part:

I would like to protest the amount due, for I believe there has been an error in tax due totals.

The Tax Policy Specialist (specialist) reviewed W-2 Wage and Tax Statements filed by or received from the taxpayer's employer, [Redacted] The specialist was able to obtain the

taxpayer's W-2s for 1994, 1996, 1997, and 1998. The NOD has been modified using the Idaho state income tax amounts withheld on the W-2s.

A recalculation of amount due showed the taxpayer would have received refunds from the Commission had he filed his Idaho individual income tax returns for the years 1994 and 1996 within the three-year statute of limitations.

Idaho Code § 63-3035(e) stated in pertinent part:

. . . No credit or refund can be made to an employee who fails to file his return, as required under this act, within three (3) years from the due date of the return in respect of which the tax withheld might have been credited. Idaho Code § 63-3035(e) . . .

Since the taxpayer has not filed these returns within the three-year statute, no credit or refund can be made to him for these years.

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated May 9, 2000, as MODIFIED, 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>
1994	\$ 0	\$ 0	\$ 0	\$ 0
1996	0	0	0	0
1997	174	44	47	265
1998	235	59	45	<u>339</u>
			TOTAL DUE	<u>\$604</u>

Interest is computed through October 6, 2001.

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]

ADMINISTRATIVE ASSISTANT 1