

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 14903
[REDACTED],)
) DECISION
Petitioner.)
_____)

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 1993 through 1998 in the total amount of \$18,187.

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

The taxpayer has not filed Idaho individual income tax returns for the years 1993 through 1998. The taxpayer had Idaho Department of Labor wages for the years 1994 through 1996. Based on this information, the Tax Discovery Bureau (TDB) sent a letter with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. [Redacted]

The taxpayer's protest letter stated in pertinent part:

I am filing a protest concerning your tax determination. My personal figures indicate that your tax determination is based on my gross income, not my taxable net income. Also the determination that I received gave no account for taxes that were with-held [sic] from paychecks.

Since the taxpayer is not willing to file returns, provide the Commission with his "personal figures," and provide W-2s to show how much income taxes were withheld from his paychecks when he was an employee; the Commission has based its determination using the information

currently in the taxpayer's file.

Idaho Code § 63-3002 stated in pertinent part:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law . . .

The taxpayer has not provided the Commission with a contrary result to the determination of his income [Redacted] and found in his loan application. Therefore, the Commission must uphold the deficiency determination.

WHEREFORE, the Notice of Deficiency Determination dated May 9, 2000 is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer, [Redacted], pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1993	\$ 802	\$201	\$ 467	\$ 1,470
1994	1,667	417	847	2,931
1995	1,816	454	763	3,033
1996	3,168	792	1,070	5,030
1997	2,235	559	559	3,353
1998	2,326	582	403	<u>3,311</u>
			TOTAL DUE	<u>\$19,128</u>

Interest is computed through July 18, 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