

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14918
[REDACTED],)	
)	DECISION
Petitioners.)	
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On June 12, 2000, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalties, and interest for the taxable years 1992 through 1995 in the total amount of \$76,752.

On July 13, 2000, the taxpayers filed a timely appeal and petition for redetermination. The taxpayers did not request a hearing or submit additional information regarding the petition for redetermination. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted]. The Bureau concluded the taxpayers had income in excess of the filing requirement of Idaho Code § 63-3030 and issued a Notice of Deficiency Determination.

The taxpayers appealed the Bureau's determination stating that Ms. [Redacted] came to the United States in 1993 as a refugee and depended upon Federal assistance for support. In addition, they stated that they were not married until late 1995. Furthermore, the taxpayers stated that Mr. [Redacted] was a foreign student who did not earn any income during the years in question but rather depended on the support of his family.

Based on the information contained in the protest letter regarding the marital status of the taxpayers during the years in question, the Tax Commission determined the Notice of Deficiency Determination should apply only to Mr. [Redacted]. Since Mr. [Redacted] and Ms. [Redacted]

were not married until late 1995, the Tax Commission adjusted the Notice of Deficiency Determination to reflect a filing status of single for the taxable years 1992 through 1994 and a filing status of married filing separate for the taxable year 1995. Therefore, the provisions of this decision apply only to Mr. [Redacted] (taxpayer).

Idaho Code § 63-3002 required residents to report all income from sources wherever derived. It further provided that income reported to Idaho should match the income reported to the IRS. The Bureau obtained information regarding the taxpayer's involvement in a for-profit business in Idaho. The taxpayer failed to provide information to contradict the Bureau's findings or to support his argument against the Bureau's determination. Therefore, the Tax Commission agreed with the Bureau's determination of the taxpayer's income.

WHEREFORE, the Notice of Deficiency Determination dated June 12, 2000, is hereby MODIFIED, in accordance with the provisions of this decision, and as so modified is 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>
1992	\$ 9,360	\$2,340	\$6,213	\$17,913
1993	11,031	2,758	6,156	19,945
1994	12,698	3,175	6,127	22,000
1995	14,420	3,605	5,702	<u>23,727</u>
			TOTAL DUE	<u>\$83,585</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

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][REDACTED]

ADMINISTRATIVE ASSISTANT 1