

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14941
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On May 16, 2000, 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 year 1994 in the amount of \$932.

The taxpayer filed a timely protest. A hearing was not requested. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Information available to the Bureau indicated the taxpayer was a resident of Idaho with taxable income during 1994. Because he had not filed an Idaho income tax return, the Bureau [Redacted]. [Redacted].

Idaho Code § 63-3045 (1)(a) states:

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 Bureau issued a deficiency determination, which the taxpayer protested. The taxpayer said he was certain he mailed his 1994 Idaho return on October 15, 1995 and attached a check in the

amount of \$554 to that return. He advised that, since he started filing tax returns, he had never failed to file either his state or federal return. He asked the Bureau to, "Please let me know what further information you need for an expedient and fair resolution."

The Bureau wrote back to the taxpayer and asked him to send a copy of the Idaho return he had mailed together with the canceled check to verify payment of the taxes shown in that return. The taxpayer did not comply with the request.

When the taxpayer did not respond to two additional letters, his file was transferred to the Legal/Tax Policy Division. The taxpayer did not acknowledge receiving a letter from the Tax Appeals Specialist wherein he was advised of his appeal rights.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The Bureau prepared the deficiency notice and tax return [Redacted]. The Tax Commission's records show timely receipt of an application for an extension of the time to file the taxpayer's 1994 Idaho return, but no record of the actual return exists. In addition, the taxpayer has not provided a copy of the return or any proof of payment of the tax shown therein. The taxpayer has presented nothing to dispute the Bureau's findings. Absent evidence to the contrary, the Tax Commission upholds the Bureau's determination, [Redacted].

WHEREFORE, the Notice of Deficiency Determination dated May 16, 2000, is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for 1994:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$554	\$139	\$259	\$952

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 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]
[Redacted] [REDACTED]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1