

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 14959
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On October 7, 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 1993 through 1997, in the total amount of \$5,918.

On November 29, 1999, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer 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 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 disagreed with the tax due as calculated by the Bureau. He stated he would file returns to prove he was entitled to a refund in all years except 1994. The Bureau provided the taxpayer with the appropriate forms. However, the taxpayer did not submit the returns for consideration.

Since the taxpayer failed to provide returns for the years in question 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 1993 through 1997.

WHEREFORE, the Notice of Deficiency Determination dated October 7, 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>
1993	\$ 691	\$173	\$405	\$1,269
1994	1,105	276	564	1,945
1995	861	215	365	1,441
1996	574	144	196	914
1997	556	139	141	<u>836</u>
			<b>TOTAL DUE</b>	<b><u>\$6,405</u></b>

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