

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 14969
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On June 14, 2000, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing additional individual income tax, penalty, and interest in the total amount of \$851 for the 1997 tax year.

The taxpayer filed a timely appeal and petition for redetermination. He did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. 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 the 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 intent of the Idaho Legislature is to follow the federal determination of income subject only to modifications contained in Idaho law. [Redacted]. Because those records showed an increase in the amount of income that was reported to Idaho, a Notice of Deficiency Determination was issued.

In response to the deficiency notice, the taxpayer wrote a letter saying, in part, that the additional income was income that was earned by someone who was using his name and social security number. He said he had problems in the past with the same thing. He said he did not work

at the [Redacted] by the mall. He said he had tried to straighten it out with the Internal Revenue Service.

When no further communications were received, the Bureau transferred the taxpayer's file to the Legal/Tax Policy Division for administrative review. In response to a letter from the Legal/Tax Policy Division that outlined his appeal rights, the taxpayer and his wife telephoned the Tax Appeal Specialist. During that conversation, they said they are upset because Idaho seized their refund from Arizona last year. They said that the taxpayer worked at different restaurants around Boise but did not work for the [Redacted]; so, someone else must have worked there using his identification. Nothing further has been received from the taxpayer.

The Tax Appeals Specialist contacted the [Redacted] restaurant and talked with the manager. After checking the payroll records for 1997, the business could only confirm that a person with the taxpayer's social security number, name, and description had worked for the company in 1997.

The taxpayer's work history shows employment with various restaurants in the Boise area during 1997. According to the records of the Idaho Department of Labor, that employment included the [Redacted]

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). Having presented no further information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Pursuant to Idaho Code, the Tax Commission has chosen to follow the federal determination of income subject only to modifications in Idaho law. [Redacted]. [Redacted]. Nothing has been presented to the Tax Commission to show a reporting error has occurred.

Based upon the information in the file and the applicable law, the Tax Commission finds the Notice of Deficiency Determination should be upheld as asserted.

WHEREFORE, the Notice of Deficiency Determination dated June 14, 2000, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following additional tax, penalty, and interest for 1997:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$693	\$35	\$194	\$922

Interest has been computed to December 1, 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 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]

ADMINISTRATIVE ASSISTANT 1