

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 14999
[Redacted],)
) DECISION
)
Petitioner.)
_____)

On June 26, 2000, 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, penalties, and interest for the taxable year 1994 in the total amount of \$3,115.

On August 28, 2000, 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 stating he failed to file for the taxable year 1994 due to his incarceration. However, the taxpayer did not indicate whether or not he agreed with the Notice of Deficiency Determination.

Idaho Code section 63-3002 required Idaho residents to report all income from sources wherever derived. [Redacted]. The taxpayer failed to provide information to refute the Bureau's determination. Therefore, the Tax Commission upholds the Bureau's determination of tax, penalties, and interest for the taxable year 1994.

WHEREFORE, the Notice of Deficiency Determination dated June 26, 2000, 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>
1994	\$1,844	\$461	\$923	\$3,228

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]

ADMINISTRATIVE ASSISTANT 1