

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

In the Matter of the Protest of )  
 ) DOCKET NO. 15005  
[REDACTED], )  
 ) DECISION  
 )  
Petitioner. )  
\_\_\_\_\_ )

On July 17, 2000, the staff of the tax Discovery 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 1995 and 1996 in the total amount of \$2,253.

On August 25, 2000, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not request a hearing and did not provide any additional information other than what was provided with his protest letter. The Tax Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) obtained information from the Idaho Department of Labor [Redacted] that showed the taxpayer may have had a filing requirement with the state of Idaho. The Bureau sent the taxpayer a letter asking about his Idaho filing requirement for 1995 through 1997. The taxpayer did not respond.

The Bureau determined from the available information that the taxpayer was required to file Idaho income tax returns. The Bureau prepared returns for the taxpayer and sent the taxpayer a Notice of Deficiency Determination. The taxpayer disagreed with the Bureau's determination in part.

The taxpayer stated he was a part-year resident of Idaho for 1996 and a nonresident for 1997. The taxpayer provided copies of his W-2 statements for documentation. The Bureau reviewed the information and determined the taxpayer met the qualifications for part-year

resident and nonresident for 1996 and 1997, respectively. Therefore, the Bureau modified its determination and sent the taxpayer a modified Notice of Deficiency Determination. In addition to changing the taxpayer's residency status, the Bureau allowed withholdings for 1996 that were not allowed in the original Notice of Deficiency Determination.

The taxpayer did not respond to the modified Notice of Deficiency Determination so the Bureau referred the matter for administrative review. The Tax Commission sent the taxpayer a letter setting forth two alternative methods for redetermining the Notice of Deficiency Determination. The taxpayer responded by a telephone call on January 19, 2001, and stated he agreed with the Bureau's revised figures. Since the taxpayer agreed with the modified Notice of Deficiency Determination, the Tax Commission asked the taxpayer to send a written statement withdrawing his protest. The taxpayer failed to do so.

Therefore, the Tax Commission decides the matter based on the information available. The Tax Commission reviewed the changes the Bureau made to the original Notice of Deficiency Determination and found that they were appropriate for the circumstances. Seeing that the taxpayer agreed with the modifications, the Tax Commission hereby upholds the modified Notice of Deficiency Determination.

WHEREFORE, the Notice of Deficiency Determination dated July 17, 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>   |
|-------------|------------|----------------|-----------------|----------------|
| 1995        | \$840      | \$210          | \$353           | \$1,403        |
| 1996        | 582        | 146            | 196             | <u>924</u>     |
|             |            |                | TOTAL DUE       | <u>\$2,327</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

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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