



The Tax Commission sent the taxpayer a letter setting forth his options for having the Notice of Deficiency Determination redetermined; however, the taxpayer did not respond. Therefore, the Tax Commission issues its decision based upon the information currently available.

The Tax Commission reviewed the information gathered by the Bureau and found that the Bureau correctly determined that the taxpayer did have an Idaho filing requirement. The records available to the Tax Commission showed the taxpayer received wages well in excess of the filing requirements of Idaho Code section 63-3030.

The Bureau used the wages reported to the Department of Labor as a basis for determining the taxable income of the taxpayer. The Bureau prepared returns for the taxpayer with the filing status of married filing separate and allowed him a personal exemption and the standard deduction for a married filing separate individual. The Bureau also allowed the taxpayer withholdings it was able to find on the taxpayer's wages.

The taxpayer stated the Bureau did not use the correct filing status or allow the proper number of exemptions. However, the taxpayer did not provide any information or documentation to substantiate his statements. Since the taxpayer has not provided anything to prove his claims, he has not met his burden of proof in showing error in the Bureau's prepared returns. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Therefore, the Tax Commission finds the returns prepared by the Bureau an acceptable representation of the taxpayer's taxable income.

The Bureau added interest and penalty to the taxpayer's Idaho tax deficiency. The Tax Commission reviewed those additions and finds both to be appropriate per Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated March 21, 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	\$1,117	\$279	\$604	\$ 2,000
1995	1,416	354	642	2,412
1996	1,678	420	622	2,720
1997	1,392	348	395	2,135
1998	1,502	376	310	<u>2,188</u>
			TOTAL DUE	<u>\$11,455</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

\_\_\_\_\_  
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