

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15053
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On July 31, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayers), proposing income tax, penalty and interest for the taxable year 1995 in the total amount of \$284.

On September 12, 2000, a timely protest and petition for redetermination was filed by the taxpayers. An informal hearing has not been requested by the taxpayers. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The taxpayers filed an Idaho resident individual income tax return for 1994 with a filing status of married filing joint. The taxpayers moved to California in October 1995. The taxpayers had enough Idaho source income in 1995 to meet Idaho's filing requirement.

On April 13, 2000, the Tax Discovery Bureau sent a letter with a questionnaire to the taxpayers to help the Commission properly determine the taxpayers' filing requirement. The taxpayers failed to respond to this letter.

The Commission issued a NOD on July 31, 2000, to the taxpayers [Redacted].

[Redacted]

The Tax Enforcement Specialist (specialist) received a phone call on July 12, 2001, from [Redacted] in which she said she had a letter from the specialist from June or July of 2000. Ms. [Redacted] said she had been divorced from [Redacted] for five or six years. The specialist told Ms. [Redacted] that somebody would call if the Commission needed any information from her. The

specialist gave the “taxpayer contact sheet” to the Tax Policy Specialist who is now handling the file.

The Tax Policy Specialist called Ms. [Redacted] and she said her ex-husband, [Redacted] wanted to take care of the NOD. Ms. [Redacted] gave the Tax Policy Specialist Mr. [Redacted] phone number but she wasn’t sure if the number was correct. The phone number for Mr. [Redacted] was incorrect.

[Redacted] The taxpayers have not provided the Commission with a contrary result to the determination of their income [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated July 31, 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>
1995	\$177	\$44	\$81	\$302

Interest is computed through January 24, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers’ 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 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]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1