

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15099
[REDACTED],)	
)	DECISION
Petitioner.)	
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On August 9, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the years 1993 through 1997 in the total amount of \$7,811.

On October 4, 2000, the taxpayer filed a timely protest and petition for redetermination. An informal hearing has not been requested by the taxpayer. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

Mr. [Redacted] has never filed an Idaho individual income tax return. Mr. [Redacted] has had an Idaho driver's license since 1994 and a Fish & Game license for 1994 that stated one year of residency.

On June 23, 2000, the Tax Discovery Bureau sent a letter with a questionnaire to the taxpayer to help the Commission properly determine the taxpayer's filing requirement. There was no response to the letter.

[Redacted] In the taxpayer's protest letter dated December 29, 2000, he stated in pertinent part:

I am currently working with the I.R.S. to staiten[sic] out my delinquent years of non filling[sic]. . . Yes I am disputing the amount Idaho and the I.R.S. think that I owe the reason is that I had 4 dependents; 5 including myself that I took care of financialy[sic] from Oct. 1993 untill [sic] Nov. of 1996. . . .

The specialist sent a letter dated October 10, 2000, to Mr. [Redacted] that requested he provide by November 10, 2000, a final determination from the IRS that showed the IRS had accepted his dependents. Mr. [Redacted] did not respond to this letter or a follow-up letter.

The specialist called Mr. [Redacted] and talked with his soon to be ex-wife who gave the specialist a new address and phone number for Mr. [Redacted]. The specialist could not reach Mr. [Redacted] at the new number.

Mr. [Redacted] file was transferred to the Commission's legal/tax policy division for further action.

The Tax Policy Specialist (policy specialist) sent Mr. [Redacted] a hearing rights letter on March 1, 2001, to inform him of the alternatives for redetermining his protested deficiency determination. A follow-up letter was sent on May 15, 2001. Mr. [Redacted] did not respond to either letter.

[Redacted] Mr. [Redacted] has not provided the Commission with a contrary result to the determination of his income [Redacted]Therefore, the Commission must uphold the NOD.

WHEREFORE, the Notice of Deficiency Determination dated August 9, 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>
1993	\$805	\$201	\$505	\$1,511
1994	993	248	550	1,791
1995	818	205	382	1,405
1996	633	158	243	1,034
1997	1,670	418	496	<u>2,584</u>
			TOTAL DUE	<u>\$8,325</u>

Interest is computed through February 14, 2002.

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 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]

ADMINISTRATIVE ASSISTANT 1