

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15118
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On August 3, 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 year 1995, in the total amount of \$827.

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

The taxpayer was issued a Notice of Deficiency Determination by the Commission [Redacted] the taxpayer's income. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

In his protest letter the taxpayer stated in pertinent part:

I disagree (protest) with the amount owed. For tax period 12/31/95 my records show that I only should owe \$286.00 approx. for that period not \$586.00. I will get these items copied and sent to you so you can look at them.

P.S. I have to get some of these items from my tax man.

The Commission's Tax Policy Specialist (specialist) spoke with the taxpayer by telephone on September 25, 2001. The taxpayer told the specialist that he thought he owed less tax because the Commission had held back some refunds that were due to him from his old International Fuel Tax Agreement (IFTA) account. The specialist did extensive research of the taxpayer's past and present accounts with the Commission but could not find any evidence that the Commission was holding a refund of the taxpayer.

The specialist sent a letter to the taxpayer requesting he send any information he had to show that the Commission is holding back his money by October 20, 2000. The taxpayer did not respond to this letter.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

Since the taxpayer has not provided the Commission with a contrary result [Redacted] or any evidence that the Commission is holding his refund, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated August 3, 2000, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty, and interest for the year 1993:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$586	\$29	\$275	\$890

Interest is calculated through February 28, 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 I have on this _____ day of _____, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No. [Redacted]

[Redacted] [REDACTED]

ADMINISTRATIVE ASSISTANT 1