

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15164
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On June 27, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for 1992, 1993, 1994, and 1998 in the total amount of \$6,076.

The taxpayer filed a timely protest. However, he did not request a hearing and did not submit additional information. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

The taxpayer, a resident of Idaho during the entire period from 1991 through 1998, appeared to meet the requirements for filing Idaho individual income tax returns during the years at issue. Because he did not file Idaho tax returns and did not answer correspondence, the Bureau issued a deficiency determination.

Idaho Code § 63-3045 (1)(a) states:

Notice of redetermination or deficiency -- Interest.

(1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

A protest to the determination of a deficiency in the taxpayer's Idaho income tax responsibility was submitted by a Certified Public Accountant (representative). A Power of Attorney form that was fully executed by the taxpayer was included with the letter of appeal.

The representative described the taxpayer as a resident alien who, "simply started using the above identifying number and does not have a social security number." The representative explained further that the taxpayer had married a citizen from whom he separated, which leaves the filing status and number of dependents uncertain. He asked to have copies of the taxpayer's earning transcripts mailed to him.

The Bureau mailed copies of the taxpayer's employment records to the representative and asked the representative to submit the taxpayer's actual returns or a date the missing returns would be completed by, November 30, 2000. On December 7, 2000, the Bureau received a copy of a letter from the representative to the taxpayer wherein the representative advised the taxpayer that he could no longer represent the taxpayer because the taxpayer had failed to provide requested information to assist the representative. The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to any of the letters sent to him after his appeal was filed.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Commission, 110 Idaho 572 (Ct. App. 1986). The burden is on the taxpayer to show that the tax deficiency is erroneous. Albertsons, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The deficiency notice and tax returns prepared by the Bureau were computed using the figures and other information contained in the Idaho Department of Labor employment records. Absent evidence to the contrary, the Tax Commission has little choice but to accept those records as

accurate reflections of the taxpayer's income. Suggested errors in the calculation of the taxpayer's Idaho income tax responsibility for the years in question have not been substantiated.

WHEREFORE, the Notice of Deficiency Determination dated June 27, 2000, 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>
1992	\$1,268	\$317	\$848	\$2,433
1993	805	201	453	1,459
1994	1,070	268	499	1,837
1998	350	88	54	<u>492</u>
			TOTAL	<u>\$6,221</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]
[REDACTED][Redacted] [REDACTED]

ADMINISTRATIVE ASSISTANT 1