

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	
[Redacted],)	DOCKET NO. 15244
)	
Petitioners.)	DECISION
)	

On August 16, 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 years 1994, 1995, and 1996 in the total amount of \$9,673.

On October 16, 2000, a timely protest and petition for redetermination was filed by Mr. [Redacted]. 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 are currently residents of the state of Washington. The taxpayers filed an extension in 1996, but the Commission has no record of their filing Idaho individual income tax returns in the last 10 years. Mr. [Redacted] worked in Idaho during the years of 1994 through 1996 according to information reported by the Idaho Department of Labor.

On January 19, 2000 and February 2, 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 did not respond to these letters.

The Commission issued a NOD on August 16, 2000, to the taxpayers [Redacted]. The taxpayers' NOD included only their Idaho source income.

In the protest letter received October 20, 2000, Mr. [Redacted] stated:

We received your notice; we disagree with the amounts you have calculated. We have 4 exemptions, not 1. We would like to properly

file for these years. Would you please send us the correct forms to use. We will fill them out and return them no later than 30 days after we receive them.

The Tax Enforcement Specialist sent the income tax return forms that Mr. [Redacted] had requested on October 24, 2000. The taxpayers did not file these returns.

[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 August 16, 2000, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$1,505	\$376	\$823	\$2,704
1995	1,851	463	855	3,169
1996	2,694	674	1,020	4,388
			TOTAL DUE	<u>\$10,261</u>

Interest is computed through January 22, 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]

ADMINISTRATIVE ASSISTANT 1