

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15303
[Redacted],	)	
	)	DECISION
Petitioners.	)	
_____	)	

On November 1, 2000, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income tax, penalty, and interest for the taxable year 1996 in the amount of \$1,512. The taxpayers filed a timely protest. The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

[Redacted]. [Redacted].

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.

The Bureau issued a deficiency determination based on information retained by the Tax Commission [Redacted]. The taxpayers responded to that determination by hand-delivering a W-2 to the Bureau. At that time, [Redacted] indicated she would be contacting other employers to obtain

additional W-2s and would forward them to the Bureau.

Subsequently, one more W-2 was received and revised figures were sent to the taxpayers along with a letter that gave them the option of withdrawing their protest. When the taxpayers did not respond, their file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Appeals Specialist, and no further information has been received regarding the taxpayers' 1996 Idaho income tax return.

The taxpayers' 1996 Idaho income tax was determined using the income amounts reported to [Redacted] the Idaho Department of Labor. Since that time, additional withholding has been identified. The determination is revised to credit the taxpayers' Idaho withholding as shown in the W-2s submitted by the taxpayers.

WHEREFORE, the Notice of Deficiency Determination dated November 1, 2000, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest for 1996:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$247	\$62	\$87	\$396

Interest is computed through October 1, 2001.

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

An explanation of taxpayers' right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2001.

IDAHO STATE TAX COMMISSION

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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]

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ADMINISTRATIVE ASSISTANT 1